

**Skilled Nursing Facility Cost Report****DWYER HOME**

Filing Year: 2023

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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	DWYER HOME
1.2	MassHealth Provider ID	110025833A
1.3	Federal Employer Tax ID	042106771
1.4	VPN	0906883
1.5	Is the above information correct?	Yes
1.6	Facility Number	00775
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	25 Stonehaven Drive, Suite 1
1.11	City	Weymouth
1.12	Zip	02190-3963
1.13	Telephone	+1 (781) 660-5000
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.	William B. Rice Eventide Home
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**

<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

**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.

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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**

<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	1,148,983		1,148,983
1.2	Commercial Managed Care			
1.3	Commercial Non-Managed Care			
1.4	Medicare Fee-For-Service	4,664,894	29,483	4,694,377
1.5	Medicare Managed Care (Part C)	184,850	95	184,945
1.6	MassHealth Fee-for-Service	1,499,644		1,499,644
1.7	MassHealth Managed Care			
1.8	Senior Care Options			
1.9	OneCare			
1.10	PACE			
1.11	Medicaid Out-of-State			
1.12	Medicaid Patient Paid Amount	441,413		441,413
1.13	DTA & EAEDC			
1.14	Veteran's Affairs & Other Public			
1.15	Other Payer Revenue			
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>7,939,784</b>	<b>29,578</b>	<b>7,969,362</b>

**Detail of Ancillary Revenue**

<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	643,128
3.2	Endowment and Other Non-Recoverable Revenue	155,961
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	37,087
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	9,429
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>845,605</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)	Contributions	3,508
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	State Grant	34,656
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	GL Inv	86,917
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Faring Way	2,905
4.5	Other Endowment and Non-Recoverable Revenue		27,975
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>155,961</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>8,814,967</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	127,538		127,538
1.2	Director of Nurses: Employee Benefits	13,717		13,717
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,532		13,532
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>154,787</b>		<b>154,787</b>
1.7	Registered Nurses: Salaries	291,741		291,741
1.8	Registered Nurses: Employee Benefits	31,379		31,379
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	30,955		30,955
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	157,692		157,692
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>511,767</b>		<b>511,767</b>
1.12	Licensed Practical Nurses: Salaries	750,161		750,161
1.13	Licensed Practical Nurses: Employee Benefits	80,683		80,683
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	79,595		79,595
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	113,022	0	113,022
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,023,461</b>		<b>1,023,461</b>
1.17	Certified Nurse Aides: Salaries	852,404		852,404
1.18	Certified Nurse Aides: Employee Benefits	91,681		91,681
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	90,443		90,443
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	138,571	0	138,571
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,173,099</b>		<b>1,173,099</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>2,863,114</b>		<b>2,863,114</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>2,863,114</b>		<b>2,863,114</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	186,839		186,839
2.2	Administration: Employee Benefits	20,096		20,096
2.3	Administration: Payroll Taxes incl Workers Comp.	19,824		19,824
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	0	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>226,759</b>		<b>226,759</b>
2.7	Clerical Staff: Salaries	468,797		468,797
2.8	Clerical Staff: Employee Benefits	50,423		50,423
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	49,740		49,740
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>568,960</b>		<b>568,960</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	172,119		172,119
2.13	Telecommunications (e.g. Internet, Phone)	12,572		12,572

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	12,010		12,010
2.17	Licenses and Dues: Patient Care Related Portion	9,401		9,401
2.18	Continuing Professional Education / Training and Development	187		187
2.19	Accounting Services (Not related to appeals)	44,500		44,500
2.20	Insurance: Malpractice & General Liability	78,406		78,406
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	65,146	35,152	29,994
2.23	Non-Allowable A & G Expenses	330,800	330,800	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>725,141</b>		<b>359,189</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,520,860</b>		<b>1,154,908</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income			
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,520,860</b>		<b>1,154,908</b>



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**Detail of Other A&G Expenses**

<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Professional Services	29,994
2A.2	Miscellaneous Expense	29,527
2A.3	Fundraising Exp	5,625
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>65,146</b>

**Detail of Non-Allowable A & G Expenses**

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	2,822
2B.2	Licenses and Dues: Not Related to Resident Care	3,658
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	7,849
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	13,343
2B.10	Interest on Working Capital	3,449
2B.11	Fines, Late Fees, Penalties, including Interest	60
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	30,000
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	247,745
2B.16	Other Non-Allowable A&G Expenses	21,874
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>330,800</b>

**Variable Expenses**

<b>Table 3</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>
3.1	Staff Development Coordinator: Salaries	104,478		104,478

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3.2	Staff Dev. Coord.: Employee Benefits	11,237		11,237
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,085		11,085
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>126,800</b>		<b>126,800</b>
3.5	Plant Operation: Salaries	83,309		83,309
3.6	Plant Operation: Employee Benefits	8,960		8,960
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,839		8,839
3.8	Plant Operation: Purchased Service	127,846		127,846
3.9	Plant Operation: Supplies and Expenses	10,115		10,115
3.10	Plant Operation: Utilities	114,964		114,964
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>354,033</b>		<b>354,033</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	68,640		68,640
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>68,640</b>		<b>68,640</b>
3.18	Dietary: Salaries	608,105		608,105
3.19	Dietary: Employee Benefits	65,405		65,405
3.20	Dietary: Payroll Taxes incl Workers Comp.	64,522		64,522
3.21	Dietary: Food	213,596		213,596
3.22	Dietary: Purchased Service	6,743		6,743
3.23	Dietary: Supplies and Expenses	52,368		52,368
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,010,739</b>		<b>1,010,739</b>
3.24	Housekeeping/Laundry: Salaries	151,546		151,546
3.25	Housekeeping/Laundry: Employee Benefits	16,300		16,300
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	16,080		16,080
3.27	Housekeeping/Laundry: Purchased Service	6,287		6,287
3.28	Housekeeping/Laundry: Supplies and Expenses	30,719		30,719
3.29	Housekeeping/Laundry: Linen and Bedding	7,797		7,797
3.30	Housekeeping/Laundry: Special Cleaning			0

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<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>228,729</b>		<b>228,729</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	76,181		76,181
3.37	Unit Clerk & Medical Records: Employee Benefits	8,193		8,193
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,083		8,083
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>92,457</b>		<b>92,457</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	97,113		97,113
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,445		10,445
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,304		10,304
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>117,862</b>		<b>117,862</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	142,865		142,865
3.49	Social Service Worker: Employee Benefits	15,366		15,366
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,158		15,158
3.51	Social Service Worker: Purchased Service	6,875		6,875
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>180,264</b>		<b>180,264</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	82,925		82,925
3.60	Direct Restorative Therapy: Salaries	571,961	571,961	0
3.61	Direct Restorative Therapy: Benefits	122,205	122,205	0
3.62	Direct Restorative Therapy: Consultants	10,091	10,091	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>787,182</b>		<b>82,925</b>
3.64	Recreational Therapy/Activities: Salaries	202,462		202,462
3.65	Recreational Therapy/Activities: Employee Benefits	21,776		21,776
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,482		21,482
3.67	Recreational Therapy/Activities: Purchased Service	7,050		7,050
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,212		12,212
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>264,982</b>		<b>264,982</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	16,377		16,377
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	6,778		6,778
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	24,000		24,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	311,850	311,850	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	188,304		188,304
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	8,756		8,756
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>556,065</b>		<b>244,215</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>3,787,753</b>		<b>2,771,646</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income			
3.97	Laundry Income			
3.98	Other Variable Recoverable Income		9,429	9,429
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>9,429</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>3,787,753</b>		<b>2,762,217</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	1,317,241	960,503	356,738
4.2	Long-Term Interest Expense SNF-CR	764,823		764,823
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	38,307		38,307
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			0
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>2,120,371</b>		<b>1,159,868</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR			
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>2,120,371</b>		<b>1,159,868</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>10,292,098</b>		<b>7,949,536</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>10,292,098</b>		<b>7,940,107</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES****Other Business Activities**

<b>Table 1</b>		<b>1</b>
<b>Line / Column #</b>	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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**

<b>Table 2</b>			<b>1</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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	643,128
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>643,128</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	24,000	24,000	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>24,000</b>	<b>24,000</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>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	7,969,362
1B.2	Other Revenue	9,429
1B.3	Net Assets Released from Restriction	0
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>7,978,791</b>
1B.4	Salaries and Wages	4,715,500
1B.5	Employee Benefits	1,007,508
1B.6	Supplies and Other (including Payroll Taxes)	2,483,577
1B.7	Interest Expense	768,272
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	1,317,241
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>10,292,098</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(2,313,307)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	37,087
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)	775,089
	<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	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
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(1,501,131)</b>

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**Detail of Extraordinary Items**

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

**Detail of Changes in Accounting Principles**

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

**Cost Reported Statement of Operations**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	8,814,967
2.2	Total Nursing Expenses (Schedule 3)	2,863,114
2.3	Total Administrative and General Expenses (Schedule 3)	1,520,860
2.4	Total Variable Expenses (Schedule 3)	3,787,753
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,120,371
2.6	Total Other Business Expenses (Schedule 4)	24,000
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>10,316,098</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,501,131)</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)		(1,501,131)
3.2	Reconciling Item	0	0
3.3	Reconciling Item	0	0
3.4	Reconciling Item	0	0
3.5	Reconciling Item	0	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,501,131)

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	245,453
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	6,500,000
1.5	Payer Accounts Receivable	1,023,999
1.6	Less Reserve for Bad Debt	(74,300)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>949,699</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	1,308
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	27,024
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	24,882
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>7,748,366</b>

**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
3A.1		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>0</b>

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**Non-Current Fixed Assets**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	2,543,296
2.2	Buildings	40,087,436
2.3	Improvements	82,446
2.4	Equipment	293,260
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	36,059
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>43,042,497</b>

**Other Non-Current Assets**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
3.1	Long-Term Investments	809,457
3.2	Non-Current Assets Whose Use is Limited	57,400
3.3	Other Deferred Charges and Non-Current Assets	3,226
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	307,670
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(114,599)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>193,071</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>1,063,154</b>

**Detail of Other Deferred Charges and Non-Current Assets**

<b>Table 3A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
8D.1	Utility Deposit	3,226
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>3,226</b>

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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>	51,854,017

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	338,680
5.2	Accrued Expenses	278,757
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	32,501
5.7	Accrued Salaries and Payroll Liabilities	122,571
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	81,026
5.10	Other Current Liabilities	
<b>500</b>	<b>Total Current Liabilities</b>	853,535

<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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## Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	15,972,490
6.2	Due to Related Parties, Subsidiaries, and Affiliates	4,819,372
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>20,791,862</b>

## Total Liabilities

Table 7		1
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>21,645,397</b>

## 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	31,668,749	41,000	31,709,749
8A.2	Prior Period Adjustment(s)	2	0	2
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,501,131)		(1,501,131)
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
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>30,167,620</b>	<b>41,000</b>	<b>30,208,620</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.

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

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

Table 9		1
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>51,854,017</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	2,543,296	0	0	2,543,296				2,543,296
1.2	Building	48,977,281	0	0	48,977,281	(7,665,413)	(1,224,432)	(8,889,845)	40,087,436
1.3	Improvements	71,723	27,783	0	99,506	(8,721)	(8,339)	(17,060)	82,446
1.4	Equipment	835,209	16,842	0	852,051	(474,321)	(84,470)	(558,791)	293,260
1.5	Software/Limited Life Assets	53,405	0	0	53,405	(53,405)		(53,405)	
1.6	Motor Vehicles	60,097	0	0	60,097	(24,038)	0	(24,038)	36,059
100	<b>Total</b>	<b>52,541,011</b>	<b>44,625</b>	<b>0</b>	<b>52,585,636</b>	<b>(8,225,898)</b>	<b>(1,317,241)</b>	<b>(9,543,139)</b>	<b>43,042,497</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	559,271	0	0	0	0	559,271				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	10,817,566	0	0	0	0	10,817,566	0.00%	1,224,432	(953,993)	270,439
2.4	Building REA-CR	0	0	0	0	0	0	3.05%			0
2.5	Improvements SNF-CR	43,249	0	6,109	0	0	49,358	5.00%	8,339	(7,245)	1,094
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	835,210	0	16,842	0	0	852,052	10.00%	84,470	735	85,205

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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	53,405	0	0	0	0	53,405	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>12,308,701</b>	<b>0</b>	<b>22,951</b>	<b>0</b>	<b>0</b>	<b>12,331,652</b>		<b>1,317,241</b>	<b>(960,503)</b>	<b>356,738</b>

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2016
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?	13,500,000
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?	50
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	24,307
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	11,430
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	7.5
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					0
4.2					0
4.3					0

**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)	116,086

**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)	(1,501,131)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,317,241
2.3	Increases (Decreases) to Cash Provided by Operating Activities	667,871
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>483,981</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	(22,951)
3.2	Cash Flows from Other Investing Activities	0
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(22,951)</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	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(331,663)
4.3	Cash Flows from Other Financing Activities	0
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(331,663)</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	<b>129,367</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>245,453</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	10/09/2020	50			50	50
1.2	10/09/2022	50	0		50	50
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.	50				
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	2,160	0	0	6,536	361	6,554
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)	0	0	0	0	0	0
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			
<b>200</b>	<b>Total</b>	<b>2,160</b>	<b>0</b>	<b>0</b>	<b>6,536</b>	<b>361</b>	<b>6,554</b>

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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	0	0	0	0	0	0	0	15,611
				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	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	15,611

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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	318
3.2	0140.1	Number of MassHealth Admissions During Year	0
3.3	0150.0	Number of Discharges During Year	324
3.4	0190.0	Average Length of Stay	48
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****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	162,846	4,026.8	373,035	8,800.7	293,911	14,150.2
1.2	Total Overtime Wages	8,097	132.0	22,475	398.4	146,122	4,144.5
1.3	Total Shift Differential	120,798		354,652		412,371	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>291,741</b>	<b>4,158.8</b>	<b>750,162</b>	<b>9,199.1</b>	<b>852,404</b>	<b>18,294.7</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	0.00	0.00	0.00	0.00	0.00
2.2	Licensed Practical Nurses	0.00	0.00	0.00	0.00	0.00
2.3	Certified Nurse Aides	0.00	0.00	0.00	0.00	0.00

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**Detail of Staff and Hours by Position**

<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	1	1.0	2,080.0
3.2	Plant Operations	2	1.3	2,722.8
3.3	Dietary Staff	21	11.7	24,236.1
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	5	5.0	10,410.4
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,166.5
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,146.6
3.9	Social Services Staff	2	1.6	3,328.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	15	6.0	12,451.5
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	0	4.0	8,368.9
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	5.6	11,605.4
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	11	2.0	4,158.8
3.19	Licensed Practical Nurses	17	4.4	9,199.1
3.20	Certified Nurse Aides	28	8.8	18,294.7
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			
<b>300</b>	<b>Total</b>	<b>113</b>	<b>55.4</b>	<b>115,328.8</b>

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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
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	275.3	21,755	225.5	15,734	743.0	27,719	0.0	0
4.3	Informatix	T9J4	526.5	40,463	255.5	17,006	1,009.5	29,104	0.0	0
4.4	Intelycare, Inc.	TM7F	881.1	62,631	1,046.3	73,920	2,143.3	80,412	0.0	0
4.5	Paramount Healthcare Services	TNVC	361.2	27,548	92.3	6,362	37.9	1,336	0.0	0
4.6	JFS Secured Staffing Inc	TCPD	8.5	75	0.0	0	0.0	0	0.0	0
4.7	Anodyne Medical Services Corporation	TXC4	70.8	5,220						
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,123.4	157,692	1,619.6	113,022	3,933.8	138,571	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,123.4	157,692	1,619.6	113,022	3,933.8	138,571	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	Strong	Kenneth	Administrator	Administrative & General	204,461	0	0	204,461		
5.2	Rolfe	Rchelle	DON	Nursing	148,151	0	0	148,151		
5.3	Tran	Buoi Thi	CNA	Nursing	127,472	0	0	127,472		
5.4	Gouveia	Jessica	Dir. of Finance	Administrative & General	123,092	0	0	123,092		
5.5	Astuto	Marcia	Inf. Control Nurse	Nursing	122,286	0	0	122,286		

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

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	Easern/East Boston	No	07/22/2015	07/22/2047	396			307,670	13,521
100	TOTALS								307,670	13,521

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
16,304,153		331,663			15,972,490	4.590%	751,302		764,823
					15,972,490		751,302	0	764,823

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	Herb Chambers Truck Loan	No	0	38,803		6,302	32,501	8.640%	3,449
200	Total Working Capital Interest						32,501		3,449

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## 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
05/02/2024 10:10AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/02/2024 10:10AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/02/2024 10:10AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/02/2024 10:10AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	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:	05/02/2024

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	05/15/2024
2.3	Last Name	Freedman
2.4	First Name	Brian
2.5	Middle Name	
2.6	Title	Administrator
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