

Skilled Nursing Facility Cost Report**HIGHVIEW OF NORTHAMPTON**

Filing Year: 2023

Date: 09/19/2024

Time: 3:53 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	HIGHVIEW OF NORTHAMPTON
1.2	MassHealth Provider ID	110101606A
1.3	Federal Employer Tax ID	472020133
1.4	VPN	0950403
1.5	Is the above information correct?	Yes
1.6	Facility Number	00040
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	222 RIVER ROAD
1.11	City	Leeds
1.12	Zip	01053
1.13	Telephone	+1 (513) 584-8457
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates INC.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates INC.
1.20	List realty company names as reported on each realty company cost report.	Leeds Landlord MA LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

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

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,968	0	3,968
1.2	Commercial Managed Care	469,013	0	469,013
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	682,593	384,821	1,067,414
1.5	Medicare Managed Care (Part C)	325,105	7,798	332,903
1.6	MassHealth Fee-for-Service	8,454,465	1,392,605	9,847,070
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	629,072	0	629,072
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	10,564,216	1,785,224	12,349,440

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	15,108
3.6	Prior Year Retroactive Revenue	46,772
3.7	Interest Income	126,631
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	503,750
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	692,261

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	13,041,701

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	143,668		143,668
1.2	Director of Nurses: Employee Benefits	7,752	324	7,428
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,380		13,380
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	164,800		164,476
1.7	Registered Nurses: Salaries	756,697		756,697
1.8	Registered Nurses: Employee Benefits	40,829	1,708	39,121
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	70,470		70,470
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	4,706	#Error	4,706
1.200	Subtotal: Registered Nurses Expenses	872,702		870,994
1.12	Licensed Practical Nurses: Salaries	2,255,256		2,255,256
1.13	Licensed Practical Nurses: Employee Benefits	121,686	5,090	116,596
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	210,030		210,030
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	34,840		34,840
1.300	Subtotal: Licensed Practical Nurses Expenses	2,621,812		2,616,722
1.17	Certified Nurse Aides: Salaries	2,307,202		2,307,202
1.18	Certified Nurse Aides: Employee Benefits	124,489	5,208	119,281
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	214,867		214,867
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	9,215		9,215
1.400	Subtotal: Certified Nurse Aides Expenses	2,655,773		2,650,565

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,315,087		6,302,757

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,315,087		6,302,757

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	179,537		179,537
2.2	Administration: Employee Benefits	9,687	405	9,282
2.3	Administration: Payroll Taxes incl Workers Comp.	16,720		16,720
2.4	Administration: Purchased Service	4,300		4,300
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	210,244		209,839
2.7	Clerical Staff: Salaries	323,315		323,315
2.8	Clerical Staff: Employee Benefits	17,445	730	16,715
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	30,110		30,110
2.10	Clerical Staff: Purchased Service	18,505		18,505
2.200	Subtotal: Clerical Staff Expenses	389,375		388,645
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	81,100		81,100
2.12	Office Supplies	51,011		51,011
2.13	Telecommunications (e.g. Internet, Phone)	11,284		11,284

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,378	1,378	0
2.16	Advertising: Help Wanted	12,750	0	12,750
2.17	Licenses and Dues: Patient Care Related Portion	8,888	1,939	6,949
2.18	Continuing Professional Education / Training and Development	4,045		4,045
2.19	Accounting Services (Not related to appeals)	19,278		19,278
2.20	Insurance: Malpractice & General Liability	99,842		99,842
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	9,606	0	9,606
2.23	Non-Allowable A & G Expenses	1,177,179	1,177,179	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		3,403	3,403
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		300,490	300,490
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		9,573	9,573
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,476,361		609,331
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,075,980		1,207,815
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	2,075,980		1,207,815

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	9,606
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	9,606

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,819
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	14,594
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	40,371
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	137,650
2B.15	User Fee Assessment	980,562
2B.16	Other Non-Allowable A&G Expenses	1,183
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,177,179

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	351,938		351,938
3.6	Plant Operation: Employee Benefits	18,989	794	18,195
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	32,776		32,776

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3.8	Plant Operation: Purchased Service	107,112		107,112
3.9	Plant Operation: Supplies and Expenses	28,655		28,655
3.10	Plant Operation: Utilities	491,465		491,465
3.11	Plant Operation: Repairs	81,477		81,477
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		0	0
3.200	Subtotal: Plant Operation Expenses	1,112,412		1,111,618
3.13	Dietician: Salaries	37,589		37,589
3.14	Dietician: Employee Benefits	2,028	85	1,943
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,501		3,501
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	43,118		43,033
3.18	Dietary: Salaries	544,877		544,877
3.19	Dietary: Employee Benefits	29,400	1,230	28,170
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,744		50,744
3.21	Dietary: Food	450,140		450,140
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	84,300		84,300
3.400	Subtotal: Dietary Expenses	1,159,461		1,158,231
3.24	Housekeeping/Laundry: Salaries	306,940		306,940
3.25	Housekeeping/Laundry: Employee Benefits	16,561	693	15,868
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	28,585		28,585
3.27	Housekeeping/Laundry: Purchased Service	11,060		11,060
3.28	Housekeeping/Laundry: Supplies and Expenses	64,112		64,112
3.29	Housekeeping/Laundry: Linen and Bedding	14,223		14,223
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	441,481		440,788
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	0		0

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3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	542,396		542,396
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	29,266	1,224	28,042
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	50,513		50,513
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	622,175		620,951
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	352,120		352,120
3.49	Social Service Worker: Employee Benefits	18,999	795	18,204
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	32,793		32,793
3.51	Social Service Worker: Purchased Service	2,920		2,920
3.1000	Subtotal: Social Service Worker Expenses	406,832		406,037
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	40,407		40,407
3.57	Indirect Restorative Therapy: Employee Benefits	2,180	91	2,089
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	3,763		3,763
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	455,673	455,673	0

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3.61	Direct Restorative Therapy: Benefits	67,023	67,023	0
3.62	Direct Restorative Therapy: Consultants	29,806	29,806	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	598,852		46,259
3.64	Recreational Therapy/Activities: Salaries	314,740		314,740
3.65	Recreational Therapy/Activities: Employee Benefits	16,982	710	16,272
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	29,311		29,311
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	39,993		39,993
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	401,026		400,316
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	13,294	13,294	0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	72,000		72,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	3,815		3,815
3.86	Physician Services: Other	7,637	7,637	0
3.87	Legend Drugs	564,410	564,410	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	279,473		279,473
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	10,964		10,964
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	951,593		366,252
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,736,950		4,593,485
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		503,750	503,750
3.1800	Subtotal: Variable Recoverable Income	0		503,750
300	Total: Net Variable Expenses Including Recoverable Income	5,736,950		4,089,735

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	112,874	(61,622)	174,496
4.2	Long-Term Interest Expense SNF-CR	0	0	0
4.3	Long-Term Interest Expense REA-CR		0	0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0	0	0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR		0	0
4.6	Building Insurance Expense SNF-CR	0	0	0
4.7	Building Insurance Expense REA-CR		0	0
4.8	Real Estate Tax Expense SNF-CR	0	0	0
4.9	Real Estate Tax Expense REA-CR		0	0
4.10	Personal Property Tax Expense SNF-CR	64,242	0	64,242
4.11	Personal Property Tax Expense REA-CR		0	0
4.12	Other Fixed Cost Expenses SNF-CR	6,125	0	6,125
4.13	Other Fixed Cost Expenses REA-CR		0	0
4.14	Real Property Rent Expense SNF-CR	0	0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	183,241		244,863
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	183,241		244,863

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,311,258		12,348,920
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	14,311,258		11,845,170

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,349,440
1A.2	Other Revenue	565,630
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,915,070
1A.4	Salaries and Wages	8,912,355
1A.5	Employee Benefits	456,293
1A.6	Supplies and Other (including Payroll Taxes)	4,692,086
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	137,650
1A.9	Depreciation and Amortization Expenses	112,874
1A.200	Total Operating Expenses	14,311,258
1A.300	Income(Loss) from Operations	(1,396,188)
	Non-Operating Income and Expenses	
1A.10	Interest Income	126,631
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,269,557)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	
1A.500	Financial Statement Net Income(Loss)	(1,269,557)

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

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	13,041,701
2.2	Total Nursing Expenses (Schedule 3)	6,315,087
2.3	Total Administrative and General Expenses (Schedule 3)	2,075,980
2.4	Total Variable Expenses (Schedule 3)	5,736,950
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	183,241
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,311,258
200	Cost Reported Net Income(Loss)	(1,269,557)

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)		(1,269,557)
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)		(1,269,557)

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	(42,629)
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,484,034
1.6	Less Reserve for Bad Debt	(64,317)
1.100	Subtotal: Net Patient Accounts Receivable	1,419,717
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	45,080
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	11,542
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	39,137
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	1,472,847

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	0
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	323,316
2.4	Equipment	261,233
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	8,817
200	Total Non-Current Fixed Assets	593,366

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	1,434,070
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	1,434,070

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	1,434,070
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	1,434,070

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,500,283

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,773,392
5.2	Accrued Expenses	120,934
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	372,656
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	125,958
500	Total Current Liabilities	4,392,940

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Medicaid Cost Settlement	125,958
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	125,958

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	16,241,708
6.3	Other Long-Term Debt	198
600	Total Non-Current Liabilities	16,241,906

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	20,634,846

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(18,340,214)
8B.2	Prior Period Adjustment(s)	2,475,208
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(1,269,557)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(17,134,563)

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Prior Period Adjustments**NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.**

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment	2,475,208
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	2,475,208

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

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	3,500,283

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0			0				0
1.2	Building	0			0	0	0	0	0
1.3	Improvements	651,575			651,575	(275,596)	(52,663)	(328,259)	323,316
1.4	Equipment	766,309	65,219		831,528	(515,962)	(54,333)	(570,295)	261,233
1.5	Software/Limited Life Assets	0			0	0	0	0	0
1.6	Motor Vehicles	29,390			29,390	(14,695)	(5,878)	(20,573)	8,817
100	Total	1,447,274	65,219	0	1,512,493	(806,253)	(112,874)	(919,127)	593,366

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0					0				
2.2	Land REA-CR	500,000					500,000				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	2,700,000					2,700,000	2.50%		67,500	67,500
2.5	Improvements SNF-CR	651,575		0			651,575	5.00%	52,663	0	52,663
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	795,699		65,219			860,918	10.00%	54,333	0	54,333

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2.8	Equipment REA-CR	0					0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	0					0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0					0	33.33%		0	0
200	Total Claimed Fixed Assets	4,647,274	0	65,219	0	0	4,712,493		106,996	67,500	174,496

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	2,330,400
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?	69
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,103
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,899
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	106.7
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	10,532

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,269,557)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,378,429
200	Net Cash from Operating Activities	108,872

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(65,219)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(65,219)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(96,814)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(96,814)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(53,161)
500	Cash and Cash Equivalents (End of Year)	(42,629)

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/18/2020	120			120	120
1.2	12/18/2022	120	0		120	120
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.	120				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	8	1,927		1,196	1,050	36,689
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	8	1,927	0	1,196	1,050	36,689

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
								40,870
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	40,870

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	241
3.2	0140.1	Number of MassHealth Admissions During Year	78
3.3	0150.0	Number of Discharges During Year	236
3.4	0190.0	Average Length of Stay	173
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	207
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	114

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	618,767	9,773.0	1,589,148	32,869.0	1,818,326	82,173.0
1.2	Total Overtime Wages	113,978	1,257.0	600,546	8,329.0	256,897	7,253.0
1.3	Total Shift Differential	23,952		65,562		231,979	
1.4	Total Other Differentials						
100	Total	756,697	11,030.0	2,255,256	41,198.0	2,307,202	89,426.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	4.00	2.00	2.00	5.00	2.50
2.2	Licensed Practical Nurses	4.00	2.00	2.00	5.00	2.50
2.3	Certified Nurse Aides	4.00	2.00	2.00	5.00	2.50

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	6	6.4	13,603.0
3.3	Dietary Staff	14	13.6	28,256.0
3.4	Dietician	1	0.4	820.0
3.5	Housekeeping/Laundry Staff	8	7.7	16,184.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	7	7.0	14,357.0
3.9	Social Services Staff	5	4.7	9,593.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	5	5.4	11,295.0
3.12	Restorative Therapy - Indirect Staff	1	0.5	1,050.0
3.13	Recreational Staff	7	6.9	14,707.0
3.14	Administration and Officers	1	1.0	2,072.0
3.15	Security Staff			
3.16	Clerical Staff	5	5.1	11,357.0
3.17	Director of Nurses	1	0.9	1,836.0
3.18	Registered Nurses	5	5.2	11,030.0
3.19	Licensed Practical Nurses	20	19.8	41,198.0
3.20	Certified Nurse Aides	41	40.7	89,426.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	127	125.3	266,784.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Other		65.3	4,706	261.0	16,824	213.0	7,135		
4.3	Norton and Associates Inc	TOWP			258.0	18,016	63.0	2,080		
4.4										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		65.3	4,706	519.0	34,840	276.0	9,215	0.0	0
400	Total Temporary Nursing Service Agency Expenses		65.3	4,706	519.0	34,840	276.0	9,215	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	Matias	Mary	LPN	Nursing	292,454	0	0	292,454		
5.2	Collins	Kevin	LPN	Nursing	252,132	0	0	252,132		
5.3	Duncan-Dennis	Eulalee	LPN	Nursing	195,124	0	0	195,124		
5.4	Irungu	Muturi	LPN	Nursing	189,173	0	0	189,173		
5.5	Gosselin	Tylor	RN	Nursing	182,795	0	0	182,795		

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
6B.4									0
6B.5									0
6B.6									0
									0

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	Other	ProCare LTC	Yes	02/15/20 22	01/15/2024	24	25,862	586,507		
1.2	Other	ProCare LTC	Yes	02/01/20 22				392,797		
1.3										
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
398,112		96,814			301,298	5.500%	6,636		6,636
392,797					392,797				0
					0				0
					0				0
					0				0
					694,095		6,636	0	6,636

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Leeds Landlord MA LLC	Yes	15,383,401	164,212	12/31/2014	0	15,547,613	0.000%	0
2.2				0			0	0.000%	0
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						15,547,613		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/26/2024 1:24PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 1:24PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 1:25PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 1:25PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/26/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	04/30/2024
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
2.6	Title	Chief Financial Officer
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request