

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2023

Date: 09/19/2024
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SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
1.2	MassHealth Provider ID	110026419A
1.3	Federal Employer Tax ID	043041438
1.4	VPN	0921858
1.5	Is the above information correct?	Yes
1.6	Facility Number	01099
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	300 Barber Avenue
1.11	City	Worcester
1.12	Zip	01606
1.13	Telephone	+1 (508) 852-1000
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Holy Trinity Rehabilitation & Skilled Nursing Center
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	JonathanLangfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,290,068	953	1,291,021
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service			0
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,784,106	54,311	2,838,417
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	4,256,029	313	4,256,342
1.9	OneCare			0
1.10	PACE	2,872,579	308	2,872,887
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	1,449,403	92,169	1,541,572
100	Total Nursing Facility Revenue	12,652,185	148,054	12,800,239

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	1,991,362
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	65
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	43,073
3.7	Interest Income	499,503
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	5,413
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	9,227
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,548,643

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)	Donations	363,784
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	50,880
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	1,504,369
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Change Beneficial	72,329
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,991,362

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,348,882

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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	234,219		234,219
1.2	Director of Nurses: Employee Benefits	21,606		21,606
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	22,708		22,708
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
1.100	Subtotal: Director of Nurses Expenses	278,533		278,533
1.7	Registered Nurses: Salaries	583,164		583,164
1.8	Registered Nurses: Employee Benefits	53,795		53,795
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	56,540		56,540
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	278,898	242,323	36,575
1.200	Subtotal: Registered Nurses Expenses	972,397		730,074
1.12	Licensed Practical Nurses: Salaries	1,802,009		1,802,009
1.13	Licensed Practical Nurses: Employee Benefits	166,230		166,230
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	174,713		174,713
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	151,727	74,832	76,895
1.300	Subtotal: Licensed Practical Nurses Expenses	2,294,679		2,219,847
1.17	Certified Nurse Aides: Salaries	2,173,005		2,173,005
1.18	Certified Nurse Aides: Employee Benefits	200,453		200,453
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	210,685		210,685
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	285,002	170,196	114,806
1.400	Subtotal: Certified Nurse Aides Expenses	2,869,145		2,698,949

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	2,691		2,691
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	2,691		2,691
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,417,445		5,930,094

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,417,445		5,930,094

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	201,918		201,918
2.2	Administration: Employee Benefits	18,626		18,626
2.3	Administration: Payroll Taxes incl Workers Comp.	19,577		19,577
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	240,121		240,121
2.7	Clerical Staff: Salaries	591,186	25,453	565,733
2.8	Clerical Staff: Employee Benefits	54,535	2,348	52,187
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	57,318	2,468	54,850
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	703,039		672,770
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	141,440		141,440
2.12	Office Supplies	88,864		88,864
2.13	Telecommunications (e.g. Internet, Phone)	57,009		57,009

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	10,348		10,348
2.16	Advertising: Help Wanted	91,536		91,536
2.17	Licenses and Dues: Patient Care Related Portion	10,109		10,109
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	187,636		187,636
2.20	Insurance: Malpractice & General Liability	209,710		209,710
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	93,732		93,732
2.22	Other A & G Expenses	147,310	36,007	111,303
2.23	Non-Allowable A & G Expenses	1,039,842	1,039,842	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
2.300	Subtotal: Other Administrative and General Expenses	2,077,536		1,001,687
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,020,696		1,914,578
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		5,413	5,413
2.500	Subtotal: Administrative & General Recoverable Income	0		5,413
200	Total: Net Administrative & General Expenses After Recoverable Income	3,020,696		1,909,165

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	86,948
2A.2	Covid PPE	24,356
2A.3	Resident Refund for Lost Items	792
2A.4	Investment Fee Expense	32,504
2A.5	Fundraising Expense	2,710
2A.100	Subtotal: Other A&G Expenses	147,310

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	50,298
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	1,354
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	14,082
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	271,141
2B.15	User Fee Assessment	691,802
2B.16	Other Non-Allowable A&G Expenses	11,165
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	1,039,842

Variable Expenses				
Table 3		1	2	3

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	184,822		184,822
3.6	Plant Operation: Employee Benefits	17,049		17,049
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,919		17,919
3.8	Plant Operation: Purchased Service	183,234		183,234
3.9	Plant Operation: Supplies and Expenses	114,803		114,803
3.10	Plant Operation: Utilities	240,316		240,316
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	758,143		758,143
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	794		794
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	794		794
3.18	Dietary: Salaries	731,888		731,888
3.19	Dietary: Employee Benefits	67,514		67,514
3.20	Dietary: Payroll Taxes incl Workers Comp.	70,959		70,959
3.21	Dietary: Food	364,383		364,383
3.22	Dietary: Purchased Service	3,946		3,946
3.23	Dietary: Supplies and Expenses	40		40
3.400	Subtotal: Dietary Expenses	1,238,730		1,238,730
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	511,958		511,958

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3.28	Housekeeping/Laundry: Supplies and Expenses	29,428		29,428
3.29	Housekeeping/Laundry: Linen and Bedding	3,406		3,406
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	544,792		544,792
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
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	183,810		183,810
3.37	Unit Clerk & Medical Records: Employee Benefits	16,956		16,956
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	17,821		17,821
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	218,587		218,587
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	238,402		238,402
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,804		17,804
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,713		18,713
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	274,919		274,919
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
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	199,981		199,981
3.49	Social Service Worker: Employee Benefits	18,448		18,448
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	19,389		19,389
3.51	Social Service Worker: Purchased Service	6,563		6,563
3.1000	Subtotal: Social Service Worker Expenses	244,381		244,381

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3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service	6,786		6,786
3.1100	Subtotal: Interpreters Expenses	6,786		6,786
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			0
3.60	Direct Restorative Therapy: Salaries	784,782	784,782	0
3.61	Direct Restorative Therapy: Benefits	148,482	148,482	0
3.62	Direct Restorative Therapy: Consultants	4,103	4,103	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	937,367		0
3.64	Recreational Therapy/Activities: Salaries	186,719		186,719
3.65	Recreational Therapy/Activities: Employee Benefits	17,225		17,225
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,103		18,103
3.67	Recreational Therapy/Activities: Purchased Service	11,138		11,138
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,354		5,354
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	238,539		238,539
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
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
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
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0

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3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	5,575		5,575
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	30,000		30,000
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	407,916	407,916	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	194,599		194,599
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	12,823		12,823
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	650,913		242,997
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,113,951		3,768,668
Less: Variable Recoverable Income				
3.96	Vending Machine Income		65	65
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		9,227	9,227
3.1800	Subtotal: Variable Recoverable Income	0		9,292
300	Total: Net Variable Expenses Including Recoverable Income	5,113,951		3,759,376

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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	383,636	(83,020)	466,656
4.2	Long-Term Interest Expense SNF-CR	283,517		283,517
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	39,346		39,346
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	443		443
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
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	706,942		789,962
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	706,942		789,962

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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	15,259,034		12,403,302
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	15,259,034		12,388,597

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
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 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	12,800,239
1B.2	Other Revenue	57,778
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	12,858,017
1B.4	Salaries and Wages	8,095,904
1B.5	Employee Benefits	1,523,168
1B.6	Supplies and Other (including Payroll Taxes)	4,687,586
1B.7	Interest Expense	297,599
1B.8	Provision for Bad Debt	271,141
1B.9	Depreciation and Amortization Expenses	383,636
1B.200	Total Operating Expenses	15,259,034
1B.300	Income(Loss) from Operations	(2,401,017)
	Non-Operating Income and Expenses	
1B.10	Interest Income	499,503
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	1,991,362
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	89,848

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,348,882
2.2	Total Nursing Expenses (Schedule 3)	6,417,445
2.3	Total Administrative and General Expenses (Schedule 3)	3,020,696
2.4	Total Variable Expenses (Schedule 3)	5,113,951
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	706,942
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	15,259,034
200	Cost Reported Net Income(Loss)	89,848

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)		89,848
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)		89,848

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	183,601
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,910,041
1.6	Less Reserve for Bad Debt	(494,544)
1.100	Subtotal: Net Patient Accounts Receivable	1,415,497
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	3,200
1.12	Prepaid Interest	
1.13	Prepaid Insurance	105,785
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	94,540
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,802,623

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	985,183
2.2	Buildings	1,445,798
2.3	Improvements	765,232
2.4	Equipment	1,885,186
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	5,081,399

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	12,761,169
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	620,064
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	142,615
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(73,180)
3.100	Net Mortgage Acquisition Costs	69,435
300	Total Non-Current Assets	13,450,668

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Property Ins Escrow	377,711
3A.2	MP Escrow Wells Fargo	15,804
3A.3	Replacement Reserve	193,428
3A.4	Utility Deposits	33,121
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	620,064

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	20,334,690

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	422,807
5.2	Accrued Expenses	316,821
5.3	Due to Insurance Payers	245,822
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	461,397
5.7	Accrued Salaries and Payroll Liabilities	456,352
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	21,026
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,924,225

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	4,501,668
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	4,501,668

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,425,893

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	5,467,876	8,350,655	13,818,531
8A.2	Prior Period Adjustment(s)	418		418
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	89,848		89,848
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	5,558,142	8,350,655	13,908,797

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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	416
8D.2	Rounding	2
8D.100	Subtotal: Prior Period Adjustments	418
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)	20,334,690

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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	985,183			985,183				985,183
1.2	Building	5,507,856			5,507,856	(3,924,358)	(137,700)	(4,062,058)	1,445,798
1.3	Improvements	1,005,038	231,701		1,236,739	(418,081)	(53,426)	(471,507)	765,232
1.4	Equipment	2,164,281	1,295,504		3,459,785	(1,382,089)	(192,510)	(1,574,599)	1,885,186
1.5	Software/Limited Life Assets	6,500			6,500	(6,500)		(6,500)	0
1.6	Motor Vehicles				0			0	0
100	Total	9,668,858	1,527,205	0	11,196,063	(5,731,028)	(383,636)	(6,114,664)	5,081,399

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	985,183					985,183				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,273,325					5,273,325	3.05%	137,700	(5,867)	131,833
2.4	Building REA-CR			231,701			231,701				0
2.5	Improvements SNF-CR	1,032,238		1,295,504			2,327,742	5.00%	53,426	9,771	63,197
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,561,298					2,561,298	10.00%	192,510	79,116	271,626

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	9,852,044	0	1,527,205	0	0	11,379,249	383,636	83,020	466,656

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
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?	11,500,000
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?	113
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	27,857
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,347
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	5.6
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					

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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)	706,970

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	89,848
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	383,636
2.3	Increases (Decreases) to Cash Provided by Operating Activities	790,138
200	Net Cash from Operating Activities	1,263,622

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(1,295,504)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(1,295,504)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(491,487)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(491,487)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(523,369)
500	Cash and Cash Equivalents (End of Year)	183,601

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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	02/11/2021	113			113	113
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	113				
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	2,939			4,173		15,120
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	2,939	0	0	4,173	0	15,120

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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
	9,519						3,364	35,115
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	9,519	0	0	0	0	0	3,364	35,115

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	1,083
3.2	0140.1	Number of MassHealth Admissions During Year	608
3.3	0150.0	Number of Discharges During Year	1,858
3.4	0190.0	Average Length of Stay	19
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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

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	582,888	10,933.0	1,501,523	36,711.3	1,976,315	76,056.6
1.2	Total Overtime Wages	276	4.8	300,486	5,044.5	196,690	5,048.1
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	583,164	10,937.8	1,802,009	41,755.8	2,173,005	81,104.7

Detail of Nursing Services Shift Differentials

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

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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	3	2.5	5,235.3
3.3	Dietary Staff	17	12.9	26,857.1
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	4	3.0	6,337.1
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.7	5,594.1
3.9	Social Services Staff	3	2.5	5,127.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	9	8.1	16,864.7
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	7	3.8	7,892.7
3.14	Administration and Officers	1	1.0	2,082.0
3.15	Security Staff			
3.16	Clerical Staff	10	7.8	16,184.0
3.17	Director of Nurses	2	1.5	3,128.3
3.18	Registered Nurses	9	5.3	10,937.8
3.19	Licensed Practical Nurses	26	20.1	41,755.8
3.20	Certified Nurse Aides	46	39.0	81,104.7
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	140	110.2	229,100.6

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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		5,272.4	242,323	1,047.0	74,832	6,468.0	170,196		
Registered Temporary Nursing Service Agencies										
4.2	Better Care Staffing LLC	TXJ0			29.0	1,955				
4.3	Favorite Healthcare Staffing, Inc.	TOTB					15.0	416		
4.4	Intelycare, Inc.	TM7F	322.2	23,100	568.0	34,649	256.5	11,173		
4.5	Kims Nursing Staffing Agency LLC	TYCH	180.2	12,720	356.7	23,188	1,445.0	55,616		
4.6	Blooming Staffing Agency Inc	TOUF	10.0	755	252.6	17,103	1,301.5	47,601		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		512.4	36,575	1,206.3	76,895	3,018.0	114,806	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,784.8	278,898	2,253.3	151,727	9,486.0	285,002	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	Parra	Rodolfo	CEO		202,141			202,141		
5.2	Njoroge	Ruth	LPN		123,661			123,661		
5.3	Manu	Solomon	RN		130,130			130,130		
5.4	Riel	Kimberly	DON		174,885			174,885		
5.5	Traina	LOrna	LPN		141,747			141,747		

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Prudential	No	01/01/1998	12/01/2034	428	4,030	603,200	28,101	
1.2	2nd Mortgage	Wells Fargo	No	05/01/2005	05/01/2045	440	29,144	603,200	114,514	3,635
100	TOTALS								142,615	3,635

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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
380,243		380,243			0		16,416		16,416
4,612,912		111,244			4,501,668		238,614	24,852	267,101
					4,501,668		255,030	24,852	283,517

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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	Line of Credit	No		461,397			461,397		14,082
200	Total Working Capital Interest						461,397		14,082

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 MUST 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 MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/30/2024 9:35AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/30/2024 9:35AM	(2) Ownership and Facility Information	Ownership and Facility Information.pdf	application/pdf	Jonathan Langfield
04/30/2024 9:35AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/30/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request