

Skilled Nursing Facility Cost Report**MELROSE HEALTHCARE**

Filing Year: 2023

Date: 09/19/2024

Time: 4:11 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	MELROSE HEALTHCARE
1.2	MassHealth Provider ID	110124831A
1.3	Federal Employer Tax ID	371853298
1.4	VPN	0950634
1.5	Is the above information correct?	Yes
1.6	Facility Number	00799
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	40 Martin Street
1.11	City	Melrose
1.12	Zip	02176
1.13	Telephone	+1 (781) 665-7050
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.	NextStep HealthCare
1.19	List the name of the entity that holds the nursing facility license.	40 Martin Street Operator LLC
1.20	List realty company names as reported on each realty company cost report.	GPH Melrose Center, 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	Denise Leonard
2.2	Nursing Facility or Firm Name	Plante Moran, PLLC
2.3	Title	Partner
2.4	Street Address	1111 Superior Ave #1250
2.5	City	Cleveland
2.6	State	OH
2.7	Zip Code	44144
2.8	Phone Number	+1 (216) 274-6514
2.9	Email Address	Denise.Leonard@plantemoran.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	[] 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	Denise Leonard
3.3	Nursing Facility or Firm Name	Plante Moran, PLLC
3.4	Title	Partner
3.5	Street Address	1111 Superior Ave #1250
3.6	City	Cleveland
3.7	State	OH
3.8	Zip Code	44144
3.9	Phone Number	+1 (216) 274-6514
3.10	Email Address	Denise.Leonard@plantemoran.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	Group Adult Foster Care	The Landing at Laurel Lake	110136581A	Next Step Healthcare LLC	Damian Dell'Anno & William Stephan	Next Step Healthcare
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	599,958		599,958
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	578,033	46,215	624,248
1.5	Medicare Managed Care (Part C)	267,332	53,213	320,545
1.6	MassHealth Fee-for-Service	4,417,023		4,417,023
1.7	MassHealth Managed Care	179,956		179,956
1.8	Senior Care Options	1,895,361		1,895,361
1.9	OneCare			0
1.10	PACE			0
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	82,979	221	83,200
100	Total Nursing Facility Revenue	8,020,642	99,649	8,120,291

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	27,600
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	262
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	27,862

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)	Total COVID19 Receipts	27,600
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		27,600

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	8,148,153

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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	53,938		53,938
1.2	Director of Nurses: Employee Benefits	2,174		2,174
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	6,192		6,192
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	202,522	17,850	184,672
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	264,826		246,976
1.7	Registered Nurses: Salaries	104,222		104,222
1.8	Registered Nurses: Employee Benefits	4,200		4,200
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	11,963		11,963
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	751,764	17,750	734,014
1.200	Subtotal: Registered Nurses Expenses	872,149		854,399
1.12	Licensed Practical Nurses: Salaries	173,661		173,661
1.13	Licensed Practical Nurses: Employee Benefits	6,999		6,999
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	19,935		19,935
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,118,762	15,887	1,102,875
1.300	Subtotal: Licensed Practical Nurses Expenses	1,319,357		1,303,470
1.17	Certified Nurse Aides: Salaries	1,000,784		1,000,784
1.18	Certified Nurse Aides: Employee Benefits	40,333		40,333
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	114,878		114,878
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	257,597	1,673	255,924
1.400	Subtotal: Certified Nurse Aides Expenses	1,413,592		1,411,919

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,869,924		3,816,764

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	3,869,924		3,816,764

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	109,599		109,599
2.2	Administration: Employee Benefits	4,417		4,417
2.3	Administration: Payroll Taxes incl Workers Comp.	12,581		12,581
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	126,597		126,597
2.7	Clerical Staff: Salaries	147,640		147,640
2.8	Clerical Staff: Employee Benefits	5,949		5,949
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	16,944		16,944
2.10	Clerical Staff: Purchased Service	1,217		1,217
2.200	Subtotal: Clerical Staff Expenses	171,750		171,750
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	59,058		59,058
2.12	Office Supplies	13,989		13,989
2.13	Telecommunications (e.g. Internet, Phone)	8,642		8,642

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	68,926		68,926
2.16	Advertising: Help Wanted	22,320		22,320
2.17	Licenses and Dues: Patient Care Related Portion	19,230		19,230
2.18	Continuing Professional Education / Training and Development	258		258
2.19	Accounting Services (Not related to appeals)	29,884		29,884
2.20	Insurance: Malpractice & General Liability	61,047		61,047
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	22,307		22,307
2.23	Non-Allowable A & G Expenses	1,000,897	1,000,897	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)		466,766	466,766
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		19,296	19,296
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	1,306,558		791,723
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,604,905		1,090,070
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,604,905		1,090,070

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other A & G Expenses	22,307
2A.100	Subtotal: Other A&G Expenses	22,307

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,016
2B.2	Licenses and Dues: Not Related to Resident Care	200
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	47,740
2B.7	Key Person Insurance	
2B.8	Management Company Fees	410,903
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	259,755
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	80,942
2B.15	User Fee Assessment	187,196
2B.16	Other Non-Allowable A&G Expenses	12,145
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	1,000,897

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
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	57,034		57,034
3.6	Plant Operation: Employee Benefits	2,299		2,299
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,548		6,548

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3.8	Plant Operation: Purchased Service	97,456		97,456
3.9	Plant Operation: Supplies and Expenses	13,796		13,796
3.10	Plant Operation: Utilities	259,843		259,843
3.11	Plant Operation: Repairs	44,101		44,101
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	481,077		481,077
3.13	Dietician: Salaries	31,496		31,496
3.14	Dietician: Employee Benefits	1,269		1,269
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,614		3,614
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	36,379		36,379
3.18	Dietary: Salaries	377,866		377,866
3.19	Dietary: Employee Benefits	15,228		15,228
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,373		43,373
3.21	Dietary: Food	207,655		207,655
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	16,606		16,606
3.400	Subtotal: Dietary Expenses	660,728		660,728
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	243,925		243,925
3.28	Housekeeping/Laundry: Supplies and Expenses	387		387
3.29	Housekeeping/Laundry: Linen and Bedding	6,476		6,476
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	250,788		250,788
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	4,335		4,335
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	4,335		4,335
3.36	Unit Clerk & Medical Records: Salaries	34,818		34,818

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3.37	Unit Clerk & Medical Records: Employee Benefits	1,403		1,403
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,996		3,996
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	40,217		40,217
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	113,485		113,485
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,574		4,574
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,028		13,028
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	131,087		131,087
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	80,899		80,899
3.49	Social Service Worker: Employee Benefits	3,260		3,260
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	9,285		9,285
3.51	Social Service Worker: Purchased Service	20,896		20,896
3.1000	Subtotal: Social Service Worker Expenses	114,340		114,340
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
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		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	145,458	145,458	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	145,458		0
3.64	Recreational Therapy/Activities: Salaries	64,157		64,157
3.65	Recreational Therapy/Activities: Employee Benefits	2,586		2,586
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	7,366		7,366
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,699		1,699
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	75,808		75,808
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	9,290		9,290
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	28,775		28,775
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	105,136	105,136	0
3.88	Personal Protective Equipment	6,254		6,254

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3.89	House Supplies Not Resold	49,290		49,290
3.90	House Supplies Resold to Private Residents	23,690	23,690	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	7,756		7,756
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	230,191		101,365
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,170,408		1,896,124
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	2,170,408		1,896,124

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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	57,930	(22,392)	80,322
4.2	Long-Term Interest Expense SNF-CR	94,265		94,265
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	13,839		13,839
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	68,177		68,177
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	4,355		4,355
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	624,732	624,732	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	863,298		260,958
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	863,298		260,958

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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	8,508,535		7,063,916
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	8,508,535		7,063,916

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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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	8,120,291
1A.2	Other Revenue	27,600
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	8,147,891
1A.4	Salaries and Wages	2,349,598
1A.5	Employee Benefits	94,691
1A.6	Supplies and Other (including Payroll Taxes)	5,831,109
1A.7	Interest Expense	94,265
1A.8	Provision for Bad Debt	80,942
1A.9	Depreciation and Amortization Expenses	57,930
1A.200	Total Operating Expenses	8,508,535
1A.300	Income(Loss) from Operations	(360,644)
	Non-Operating Income and Expenses	
1A.10	Interest Income	262
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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(360,382)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(360,382)

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Detail of Extraordinary Items

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

Detail of Changes in Accounting Principles

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

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	8,148,153
2.2	Total Nursing Expenses (Schedule 3)	3,869,924
2.3	Total Administrative and General Expenses (Schedule 3)	1,604,905
2.4	Total Variable Expenses (Schedule 3)	2,170,408
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	863,298
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	8,508,535
200	Cost Reported Net Income(Loss)	(360,382)

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)		(360,382)
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)		(360,382)

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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	61,250
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	1,213,836
1.6	Less Reserve for Bad Debt	(106,161)
1.100	Subtotal: Net Patient Accounts Receivable	1,107,675
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,880,929
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	55,652
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(334)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	(717)
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	3,104,455

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	
2.2	Buildings	
2.3	Improvements	275,727
2.4	Equipment	118,268
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	532
200	Total Non-Current Fixed Assets	394,527

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(6,262)
3.100	Net Mortgage Acquisition Costs	(6,262)
300	Total Non-Current Assets	(6,262)

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,492,720

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	980,121
5.2	Accrued Expenses	347,828
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	60,903
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	298,329
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	155,599
500	Total Current Liabilities	1,842,780

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	155,599
5A.100	Subtotal: Other Current Liabilities	155,599

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	2,114,402
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,114,402

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,957,182

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	(787,084)
8B.2	Prior Period Adjustment(s)	683,004
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(360,382)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(464,462)

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(s)	683,004
8D.100	Subtotal: Prior Period Adjustments	683,004

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)	3,492,720

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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
1.2	Building				0			0	0
1.3	Improvements	321,873	48,953		370,826	(63,572)	(31,527)	(95,099)	275,727
1.4	Equipment	198,292	24,381		222,673	(79,597)	(24,808)	(104,405)	118,268
1.5	Software/Limited Life Assets	19,494			19,494	(19,494)		(19,494)	0
1.6	Motor Vehicles	3,988			3,988	(1,861)	(1,595)	(3,456)	532
100	Total	543,647	73,334	0	616,981	(164,524)	(57,930)	(222,454)	394,527

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				
2.2	Land REA-CR	47,500					47,500				
2.3	Building SNF-CR						0	5.00%	0		0
2.4	Building REA-CR						0	5.00%			0
2.5	Improvements SNF-CR	321,873		48,953			370,826	5.00%	31,527	(12,986)	18,541
2.6	Improvements REA-CR	381,569					381,569	5.00%		19,078	19,078
2.7	Equipment SNF-CR	198,292		24,381			222,673	10.00%	24,808	(2,541)	22,267
2.8	Equipment REA-CR	139,385					139,385	10.00%		13,939	13,939

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2.9	Software/Limited Life Assets SNF-CR	19,494					19,494	33.33%	0	6,497	6,497
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	1,108,113	0	73,334	0	0	1,181,447		56,335	23,987	80,322

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1964
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	3,882,200
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?	46
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	18,833
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	11,254
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?	1.0
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?	No

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
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)	109,196

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(360,383)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	480,036
200	Net Cash from Operating Activities	119,653

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(73,334)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(73,334)

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	(94,265)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(94,265)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(47,946)
500	Cash and Cash Equivalents (End of Year)	61,250

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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	09/01/2023	106			106	106
1.2	09/01/2021	106			106	106
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.	106				
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	1,629	53		859	888	14,304
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)	6					417
2.10	Nursing Leave of Absence (Unpaid)				4		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,635	53	0	863	888	14,721

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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
659	6,082						274	24,748
								0
								0
								0
								0
								0
								0
								0
35	137							595
								4
								0
								0
694	6,219	0	0	0	0	0	274	25,347

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	164
3.2	0140.1	Number of MassHealth Admissions During Year	60
3.3	0150.0	Number of Discharges During Year	156
3.4	0190.0	Average Length of Stay	159
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	35
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	82

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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	103,326	2,310.0	164,772	4,014.0	798,119	33,220.0
1.2	Total Overtime Wages	896	20.0	8,889	217.0	202,665	8,435.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	104,222	2,330.0	173,661	4,231.0	1,000,784	41,655.0

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	1	1.0	2,005.0
3.3	Dietary Staff	9	9.0	18,680.0
3.4	Dietician	1	0.4	824.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,967.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,155.0
3.9	Social Services Staff	1	0.8	1,670.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	1.2	2,592.0
3.14	Administration and Officers	2	1.1	2,296.0
3.15	Security Staff			
3.16	Clerical Staff	4	3.2	6,605.0
3.17	Director of Nurses	1	0.4	766.0
3.18	Registered Nurses	2	1.1	2,330.0
3.19	Licensed Practical Nurses	2	2.0	4,231.0
3.20	Certified Nurse Aides	20	20.0	41,655.0
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	47	42.1	87,776.0

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<i>Detail of Purchased Nursing Services</i>										
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		233.6	17,750	240.7	15,887	46.5	1,673	238.0	17,850
Registered Temporary Nursing Service Agencies										
4.2	Other		1,225.1	93,110	1,229.5	81,150	943.5	34,909		
4.3	CONNECTRN INC	TGKV	1,966.3	149,439	417.2	27,536	365.1	13,510		
4.4	Intelycare, Inc.	TM7F	298.2	22,665	2,225.6	146,890	126.1	4,665		
4.5	Kavida Healthcare, Inc	TVTE	1,016.6	77,264	2,750.0	181,499	2,427.2	89,808		
4.6	Legres Health LLC	TMLP	899.6	68,367	2,687.7	177,387	299.4	11,077		
4.7	Other		9.1	694	5.7	378				
4.8	Other		4,243.1	322,475	4,261.9	281,283	2,571.1	95,129		
4.9	Zena Nurse Staffing Agency	TTGK			3,132.6	206,752	184.5	6,826		
4.10	Medical Solutions, LLC	TM49							1,678.8	184,672
4.200	Subtotal: Registered Temporary Nursing Service Agencies		9,658.0	734,014	16,710.2	1,102,875	6,916.9	255,924	1,678.8	184,672
400	Total Temporary Nursing Service Agency Expenses		9,891.6	751,764	16,950.9	1,118,762	6,963.4	257,597	1,916.8	202,522

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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	Jules	Violette	C.N.A./STNA	Nursing	99,698			99,698
5.2	Morry	Alexander	Administrator	Administrative & General	97,308			97,308
5.3	Ray	Julie	MMQ RN	Nursing	90,021			90,021
5.4	Jean-Ferjuste	Marie	C.N.A./STNA	Nursing	82,804			82,804
5.5	Fumicello	Kiersten	Social Worker Masters	Other	80,604			80,604

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
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Other									
100	TOTALS								0	0

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0		94,265		94,265
					0		94,265	0	94,265

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

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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:

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
03/01/2024 1:33PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
03/20/2024 12:05PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Denise Leonard
1.2	Nursing Facility or Firm Name	Plante Moran, PLLC
1.3	Title	Partner
1.4	Street Address	1111 Superior Ave #1250
1.5	City	Cleveland
1.6	State	OH
1.7	Zip Code	44144
1.8	Phone Number	+1 (216) 274-6514
1.9	Email Address	Denise.Leonard@plantemoran.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:	03/20/2024

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	03/22/2024
2.3	Last Name	Stephan
2.4	First Name	William
2.5	Middle Name	H.
2.6	Title	CFO
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