

Skilled Nursing Facility Cost Report
OVERLOOK MASONIC HEALTH CENTER
Filing Year: 2023

Date: 12/19/2024
Time: 11:44 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	OVERLOOK MASONIC HEALTH CENTER
1.2	MassHealth Provider ID	110026288A
1.3	Federal Employer Tax ID	222843194
1.4	VPN	0918822
1.5	Is the above information correct?	Yes
1.6	Facility Number	00178
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	88 Masonic Home Road
1.11	City	Charlton
1.12	Zip	01507
1.13	Telephone	+1 (508) 248-7344
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.	Overlook Masonic Health 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	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9600
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9600
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	9,101,496	6,794	9,108,290
1.2	Commercial Managed Care	798,391	52,039	850,430
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,161,425	246,778	3,408,203
1.5	Medicare Managed Care (Part C)	422,449	46,814	469,263
1.6	MassHealth Fee-for-Service	3,343,725		3,343,725
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	346,146	75	346,221
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,336,362		1,336,362
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	18,509,994	352,500	18,862,494

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	3,859,591
3.2	Endowment and Other Non-Recoverable Revenue	790,457
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	99,474
3.7	Interest Income	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	1,462,200
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	339,034
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	6,550,756

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)	Net Investment Activity	385,692
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gifts Bequests Contributions	128,890
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Net Assets Released - Operations	85,232
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Adj. to Min Pension Liability	139,769
4.5	Other Endowment and Non-Recoverable Revenue		50,874
400	Total Endowment and Non-Recoverable Revenue		790,457

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	25,413,250

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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	140,253		140,253
1.2	Director of Nurses: Employee Benefits	22,218	96	22,122
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,262		12,262
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	174,733		174,637
1.7	Registered Nurses: Salaries	688,450		688,450
1.8	Registered Nurses: Employee Benefits	109,060	471	108,589
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	60,190		60,190
1.10	Registered Nurses Purchased Service: Per Diem	1,347		1,347
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	348,376	0	348,376
1.200	Subtotal: Registered Nurses Expenses	1,207,423		1,206,952
1.12	Licensed Practical Nurses: Salaries	1,525,606		1,525,606
1.13	Licensed Practical Nurses: Employee Benefits	241,678	1,043	240,635
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	133,380		133,380
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	822,905	0	822,905
1.300	Subtotal: Licensed Practical Nurses Expenses	2,723,569		2,722,526
1.17	Certified Nurse Aides: Salaries	2,785,322		2,785,322
1.18	Certified Nurse Aides: Employee Benefits	441,234	1,908	439,326
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	243,514		243,514
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	914,480	0	914,480
1.400	Subtotal: Certified Nurse Aides Expenses	4,384,550		4,382,642

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	3,300		3,300
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	3,300		3,300
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,493,575		8,490,057

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	8,493,575		8,490,057

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	169,187		169,187
2.2	Administration: Employee Benefits	103,301	76,615	26,686
2.3	Administration: Payroll Taxes incl Workers Comp.	57,011	42,219	14,792
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	482,903	482,903	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	812,402		210,665
2.7	Clerical Staff: Salaries	2,827,804	284,481	2,543,323
2.8	Clerical Staff: Employee Benefits	447,963	46,998	400,965
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	247,230	24,872	222,358
2.10	Clerical Staff: Purchased Service	582,879	24,733	558,146
2.200	Subtotal: Clerical Staff Expenses	4,105,876		3,724,792
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	374,763		374,763
2.12	Office Supplies	85,337		85,337
2.13	Telecommunications (e.g. Internet, Phone)	154,276		154,276

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	26,159		26,159
2.16	Advertising: Help Wanted	406,500		406,500
2.17	Licenses and Dues: Patient Care Related Portion	68,859	2,546	66,313
2.18	Continuing Professional Education / Training and Development	41,723		41,723
2.19	Accounting Services (Not related to appeals)	361,890		361,890
2.20	Insurance: Malpractice & General Liability	236,462		236,462
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	143,038	19,973	123,065
2.23	Non-Allowable A & G Expenses	522,534	522,534	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	2,421,541		1,876,488
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	7,339,819		5,811,945
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		1,462,200	1,462,200
2.500	Subtotal: Administrative & General Recoverable Income	0		1,462,200
200	Total: Net Administrative & General Expenses After Recoverable Income	7,339,819		4,349,745

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Pro Fees - 401K	11,136
2A.2	Pro Fees - DB Plan	23,533
2A.3	Bank Charges	15,123
2A.4	Commissions & Assessments	1,069
2A.5	Other Expense	42,765
2A.6	Pensions Bene Guranty Insurance	49,412
2A.100	Subtotal: Other A&G Expenses	143,038

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	35,111
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	64,422
2B.7	Key Person Insurance	55,378
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
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	(8,315)
2B.15	User Fee Assessment	161,023
2B.16	Other Non-Allowable A&G Expenses	214,915
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	522,534

Variable Expenses

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Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	45,276		45,276
3.2	Staff Dev. Coord.: Employee Benefits	7,172	31	7,141
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,958		3,958
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	56,406		56,375
3.5	Plant Operation: Salaries	465,257		465,257
3.6	Plant Operation: Employee Benefits	73,703	318	73,385
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	40,676		40,676
3.8	Plant Operation: Purchased Service	294,862		294,862
3.9	Plant Operation: Supplies and Expenses	86,332		86,332
3.10	Plant Operation: Utilities	1,112,503		1,112,503
3.11	Plant Operation: Repairs	224,526		224,526
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	2,297,859		2,297,541
3.13	Dietician: Salaries	92,405		92,405
3.14	Dietician: Employee Benefits	14,638	63	14,575
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,079		8,079
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	115,122		115,059
3.18	Dietary: Salaries	1,160,515		1,160,515
3.19	Dietary: Employee Benefits	183,842	794	183,048
3.20	Dietary: Payroll Taxes incl Workers Comp.	101,461		101,461
3.21	Dietary: Food	867,887		867,887
3.22	Dietary: Purchased Service	30,128		30,128
3.23	Dietary: Supplies and Expenses	356,141		356,141
3.400	Subtotal: Dietary Expenses	2,699,974		2,699,180
3.24	Housekeeping/Laundry: Salaries	697,858		697,858
3.25	Housekeeping/Laundry: Employee Benefits	110,551	477	110,074
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	61,012		61,012

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3.27	Housekeeping/Laundry: Purchased Service	80,160		80,160
3.28	Housekeeping/Laundry: Supplies and Expenses	150,500		150,500
3.29	Housekeeping/Laundry: Linen and Bedding	37,109		37,109
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,137,190		1,136,713
3.31	Quality Assurance (QA) Professional: Salaries	94,629		94,629
3.32	QA Professional: Employee Benefits	14,991	65	14,926
3.33	QA Professional: Payroll Taxes incl Workers Comp.	8,273		8,273
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	117,893		117,828
3.36	Unit Clerk & Medical Records: Salaries	181,579		181,579
3.37	Unit Clerk & Medical Records: Employee Benefits	28,765	124	28,641
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	15,875		15,875
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	226,219		226,095
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	87,839		87,839
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	13,915	60	13,855
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,680		7,680
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	109,434		109,374
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	205,233		205,233
3.49	Social Service Worker: Employee Benefits	32,512	140	32,372
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,943		17,943
3.51	Social Service Worker: Purchased Service	24,563		24,563

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3.1000	Subtotal: Social Service Worker Expenses	280,251		280,111
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	560,525		560,525
3.60	Direct Restorative Therapy: Salaries	1,480	1,480	0
3.61	Direct Restorative Therapy: Benefits	363	363	0
3.62	Direct Restorative Therapy: Consultants	420,330	420,330	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	982,698		560,525
3.64	Recreational Therapy/Activities: Salaries	256,730		256,730
3.65	Recreational Therapy/Activities: Employee Benefits	40,670	176	40,494
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	22,445		22,445
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses			0
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	319,845		319,669
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

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3.78	Travel: Motor Vehicle Expense	7,857		7,857
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	2,288		2,288
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	36,000		36,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	30,771		30,771
3.86	Physician Services: Other	43,372		43,372
3.87	Legend Drugs	275,317	275,317	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	519,331		519,331
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	167,481		167,481
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	1,082,417		807,100
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	9,425,308		8,725,570
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		339,034	339,034
3.1800	Subtotal: Variable Recoverable Income	0		339,034
300	Total: Net Variable Expenses Including Recoverable Income	9,425,308		8,386,536

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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	1,423,302	24,911	1,398,391
4.2	Long-Term Interest Expense SNF-CR	38,685		38,685
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	78,127		78,127
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	21,646		21,646
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	1,561,760		1,536,849
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	1,561,760		1,536,849

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	26,820,462		24,564,421
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	26,820,462		22,763,187

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	Yes
1.2	Child Day Care	No
1.3	Assisted Living	Yes
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	Yes
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	N/A

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	1,439,062
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	2,420,529
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	3,859,591

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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	234,383	234,383	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses	872,967	872,967	
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	775,485	775,485	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	1,882,835	1,882,835	

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	18,862,494
1B.2	Other Revenue	5,950,942
1B.3	Net Assets Released from Restriction	85,232
1B.100	Total Operating Revenue	24,898,668
1B.4	Salaries and Wages	11,908,326
1B.5	Employee Benefits	1,886,213
1B.6	Supplies and Other (including Payroll Taxes)	13,455,086
1B.7	Interest Expense	38,685
1B.8	Provision for Bad Debt	(8,315)
1B.9	Depreciation and Amortization Expenses	1,423,302
1B.200	Total Operating Expenses	28,703,297
1B.300	Income(Loss) from Operations	(3,804,629)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	385,692
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)	128,890
	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	(3,290,047)

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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)	25,413,250
2.2	Total Nursing Expenses (Schedule 3)	8,493,575
2.3	Total Administrative and General Expenses (Schedule 3)	7,339,819
2.4	Total Variable Expenses (Schedule 3)	9,425,308
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,561,760
2.6	Total Other Business Expenses (Schedule 4)	1,882,835
2.100	Subtotal: Total Facility Expenses	28,703,297
200	Cost Reported Net Income(Loss)	(3,290,047)

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)		(3,290,047)
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)		(3,290,047)

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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	451,199
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	1,449,645
1.6	Less Reserve for Bad Debt	(6,408)
1.100	Subtotal: Net Patient Accounts Receivable	1,443,237
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	98,224,476
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	78,712
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	54,744
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	512,791
100	Total Current Assets	100,765,159

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Restr Funds in Oper Cash	256,229
1A.2	A/R Oth	241,014
1A.3	A/R Self Pay	15,548
1A.100	Subtotal: Other Current Assets	512,791

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	381,084
2.2	Buildings	9,670,778
2.3	Improvements	2,920,264
2.4	Equipment	2,491,202
2.5	Software/Limited Life Assets	183,973
2.6	Motor Vehicles	58,207
200	Total Non-Current Fixed Assets	15,705,508

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	18,816,173
3.3	Other Deferred Charges and Non-Current Assets	304,140
3.4	Construction in Progress	322,545
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	19,442,858

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Deposits	280,200
3A.2	Due Fr Grand Lodge	23,940
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	304,140

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	135,913,525

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,829,735
5.2	Accrued Expenses	723,531
5.3	Due to Insurance Payers	410,492
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	86,539
5.7	Accrued Salaries and Payroll Liabilities	822,442
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	2,233,372
500	Total Current Liabilities	6,106,111

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	350,000
5A.2	Suspense	320
5A.3	Asset Retire Obligation	986,105
5A.4	Pension Plan Liability	896,947
5A.100	Subtotal: Other Current Liabilities	2,233,372

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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	
6.3	Other Long-Term Debt	298,525
600	Total Non-Current Liabilities	298,525

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,404,636

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	117,031,994	14,510,716	131,542,710
8A.2	Prior Period Adjustment(s)	1,310,763	85,232	1,395,995
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(3,290,047)		(3,290,047)
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	85,232	(85,232)	0
8A.8	Net Assets - Other	(139,769)		(139,769)
8A.100	Net Assets Balance: Current Year	114,998,173	14,510,716	129,508,889

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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	1,310,763
8D.100	Subtotal: Prior Period Adjustments	1,310,763
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)	135,913,525

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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	381,084			381,084				381,084
1.2	Building	37,579,192			37,579,192	(27,231,525)	(676,889)	(27,908,414)	9,670,778
1.3	Improvements	14,195,676	388,714		14,584,390	(11,317,551)	(346,575)	(11,664,126)	2,920,264
1.4	Equipment	10,849,329	137,550		10,986,879	(8,220,177)	(275,500)	(8,495,677)	2,491,202
1.5	Software/Limited Life Assets	2,244,623	59,050		2,303,673	(2,020,273)	(99,427)	(2,119,700)	183,973
1.6	Motor Vehicles	796,848			796,848	(713,730)	(24,911)	(738,641)	58,207
100	Total	66,046,752	585,314	0	66,632,066	(49,503,256)	(1,423,302)	(50,926,558)	15,705,508

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	336,962					336,962				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	46,258,388					46,258,388		676,889		676,889
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	14,316,624		388,714			14,705,338	5.00%	346,575		346,575
2.6	Improvements REA-CR						0	5.00%			0

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2.7	Equipment SNF-CR	11,696,885		137,550			11,834,435	10.00%	275,500		275,500
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	2,154,161		59,050			2,213,211	33.33%	99,427		99,427
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	74,763,020	0	585,314	0	0	75,348,334		1,398,391	0	1,398,391

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2003
3.2	What was the date of the most recent assessed property value of this facility?	10/06/2009
3.3	What was the value from the most recent municipal property assessment for this facility?	22,000,000
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?	139
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	150,588
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	92,924
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	57,664
3.10	What is the total acreage of the facility site?	42.9
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	136,517

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(3,290,047)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,395,995
2.3	Increases (Decreases) to Cash Provided by Operating Activities	3,202,644
200	Net Cash from Operating Activities	1,308,592

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(585,314)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(585,314)

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	(408,596)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(408,596)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	314,682
500	Cash and Cash Equivalents (End of Year)	451,199

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	01/09/2021	139	28		167	181
1.2	01/09/2023	139	28		167	181
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.	139				
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	16,508	682		4,767	1,615	17,500
2.2	Residential Care	10,502					
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)	206					182
2.10	Nursing Leave of Absence (Unpaid)						2
2.11	Residential Leave of Absence (Paid)	495					
2.12	Residential Leave of Absence (Unpaid)						
200	Total	27,711	682	0	4,767	1,615	17,684

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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
	1,512							42,584
						2,953		13,455
								0
								0
								0
								0
								0
								0
	20							408
								2
								495
						306		306
0	1,532	0	0	0	0	3,259	0	57,250

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	387
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	397
3.4	0190.0	Average Length of Stay	144
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	249
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	107

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	636,532	13,871.0	1,289,786	39,326.0	2,389,046	143,621.0
1.2	Total Overtime Wages	34,972	554.0	194,675	3,620.0	272,110	7,995.0
1.3	Total Shift Differential	16,946		41,145		124,166	
1.4	Total Other Differentials						
100	Total	688,450	14,425.0	1,525,606	42,946.0	2,785,322	151,616.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.50	1.75	1.00	2.50	2.75
2.2	Licensed Practical Nurses	1.50	1.75	1.00	2.50	2.75
2.3	Certified Nurse Aides	1.50	1.50	1.50	1.50	1.50

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.5	940.0
3.2	Plant Operations	8	7.8	16,249.0
3.3	Dietary Staff	25	24.6	51,120.0
3.4	Dietician	1	1.0	2,080.0
3.5	Housekeeping/Laundry Staff	18	17.7	36,777.0
3.6	Unit Clerk & Medical Records Staff	4	3.6	7,516.0
3.7	Quality Assurance	1	0.9	1,958.0
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,080.0
3.9	Social Services Staff	3	2.5	5,285.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.1	80.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	8.4	17,417.0
3.14	Administration and Officers	2	2.0	4,160.0
3.15	Security Staff			
3.16	Clerical Staff	49	49.2	102,403.0
3.17	Director of Nurses	1	0.9	1,803.0
3.18	Registered Nurses	7	6.9	14,425.0
3.19	Licensed Practical Nurses	21	20.7	42,946.0
3.20	Certified Nurse Aides	73	72.9	151,616.0
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	224	220.7	458,855.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Professional Nurses Health Services, Inc.	T458	2,176.0	184,597	5,545.0	398,771				
4.3	Favorite Healthcare Staffing, Inc.	TOTB	458.0	34,032	163.0	10,855	38.0	1,312		
4.4	Intelycare, Inc.	TM7F	911.0	54,604	1,146.0	67,825	7,086.0	242,923		
4.5	Omni Healthcare Staffing INC	T6MI	138.0	10,638	689.0	48,685	2,900.0	109,714		
4.6	Staffing Experts LLC (2)	T2UD	69.0	5,100	2,259.0	161,072	89.0	3,046		
4.7	Bridgewell Healthcare Solutions LLC	THUW	734.0	59,405	1,105.0	79,869	644.0	28,317		
4.8	Blooming Staffing Agency Inc	TOUF			797.0	55,490	6,042.0	241,792		
4.9	MSG Staffing, Inc.	TX9L			7.0	338				
4.10	Other						224.0	6,720		
4.11	Other						2,927.0	169,470		
4.12	Evergreen Solutions Inc	TSZH					319.0	10,633		
4.13	Other						595.0	23,818		
4.14	Norton and Associates Inc	TOWP					1,853.0	76,735		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,486.0	348,376	11,711.0	822,905	22,717.0	914,480	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,486.0	348,376	11,711.0	822,905	22,717.0	914,480	0.0	0

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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	Campbell	Tameryn	President & CEO	Administrative & General	525,044			525,044
5.2	Bertram	Shawn	COO	Administrative & General	341,013			341,013
5.3	Wilbur	Ted	CITO	Administrative & General	210,657			210,657
5.4	Graves-Harrison	Stephanie	Admissions Director	Administrative & General	179,736			179,736
5.5	Landry	Tonya	Administrat or	Administrative & General	188,368			188,368

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	Other	Town of Charlton	No	06/30/2003	02/01/2023	240	5,125	1,230,000		
1.2	Other	Town of Charlton	No	07/01/2007	07/01/2027	240	1,674	1,886,000		
1.3	Other	Town of Charlton	No	02/01/2013	02/01/2032	240	342	82,000		
1.4	Other	PNC	No	09/10/2019	08/10/2023	48	5,286	217,000		
1.5	Other	Global	No	10/03/2019	09/23/2023	48	4,872	200,000		
1.6	Other	MacGuire	No	12/16/2019	12/16/2023	48	4,872	200,000		
1.7	Other	Santa Buckley	No	07/01/2020	06/30/2023	24		321,919		
1.8	Other	People's Cap & Leasing Corp	No	06/10/2019	06/10/2023	48	6,134	251,250		
1.9	Motor Vehicle		No	01/23/2021	12/31/2023	36	1,845	59,958		
1.10	Other	Global	No	06/03/2021	05/31/2024	36	6,670	211,558		
1.11	Other		No	01/31/2022	11/30/2026	60	1,898	95,000		
1.12	Motor Vehicle	Acura	No	05/19/2022	05/25/2025	36	1,528	49,610		
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
53,942		53,942			0	4.250%	213		213
80,444		20,092			60,352	5.000%	3,772		3,772
41,000		4,100			36,900	5.000%	2,050		2,050
41,011		41,011			0	8.240%	1,170		1,170
42,379		42,379			0	8.500%	1,401		1,401
55,844		55,844			0	8.240%	2,545		2,545
209,401		22,414			186,987		8,610		8,610
35,959		35,959			0	4.000%	844		844
21,344		21,344			0	6.750%	1,015		1,015
106,538		73,879			32,659	8.410%	7,219		7,219
76,481		17,339			59,142	7.920%	5,565		5,565
29,317		20,293			9,024		4,281		4,281
					385,064		38,685	0	38,685

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(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
04/23/2024 5:29PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/23/2024 5:29PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/23/2024 5:30PM	(3) Related Party Debt	Related Party Debt - NONE.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/23/2024 5:30PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/23/2024

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	05/03/2024
2.3	Last Name	Pugliese
2.4	First Name	Nicholas
2.5	Middle Name	
2.6	Title	Controller
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