

Skilled Nursing Facility Cost Report**PLYMOUTH REHAB & HLTH CARE CTR**

Filing Year: 2023

Date: 09/19/2024

Time: 3:33 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	PLYMOUTH REHAB & HLTH CARE CTR
1.2	MassHealth Provider ID	110094527C
1.3	Federal Employer Tax ID	454628202
1.4	VPN	0950169
1.5	Is the above information correct?	Yes
1.6	Facility Number	00865
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	123 SOUTH STREET
1.11	City	Plymouth
1.12	Zip	02360
1.13	Telephone	+1 (508) 746-4343
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates INC.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates INC.
1.20	List realty company names as reported on each realty company cost report.	Plymouth Landlord MA LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9600
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	528,557	37	528,594
1.2	Commercial Managed Care	236,995	224	237,219
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,638,124	603,323	2,241,447
1.5	Medicare Managed Care (Part C)	403,978	0	403,978
1.6	MassHealth Fee-for-Service	11,572,805	1,369,732	12,942,537
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,537,006	0	1,537,006
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	15,917,465	1,973,316	17,890,781

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	945
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	480,080
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	481,025

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

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	18,371,806

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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	158,894		158,894
1.2	Director of Nurses: Employee Benefits	9,608	295	9,313
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	17,581		17,581
1.4	Director of Nurses Purchased Service: Per Diem	0		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	186,083		185,788
1.7	Registered Nurses: Salaries	884,491		884,491
1.8	Registered Nurses: Employee Benefits	53,485	1,640	51,845
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	97,868		97,868
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	200,903	0	200,903
1.200	Subtotal: Registered Nurses Expenses	1,236,747		1,235,107
1.12	Licensed Practical Nurses: Salaries	1,866,865		1,866,865
1.13	Licensed Practical Nurses: Employee Benefits	112,888	3,462	109,426
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	206,567		206,567
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	124,893	0	124,893
1.300	Subtotal: Licensed Practical Nurses Expenses	2,311,213		2,307,751
1.17	Certified Nurse Aides: Salaries	2,641,214		2,641,214
1.18	Certified Nurse Aides: Employee Benefits	159,711	4,898	154,813
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	292,248		292,248
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	603,476	0	603,476
1.400	Subtotal: Certified Nurse Aides Expenses	3,696,649		3,691,751

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,430,692		7,420,397

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	7,430,692		7,420,397

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	174,924		174,924
2.2	Administration: Employee Benefits	10,578	324	10,254
2.3	Administration: Payroll Taxes incl Workers Comp.	19,355		19,355
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	204,857		204,533
2.7	Clerical Staff: Salaries	362,655	13,376	349,279
2.8	Clerical Staff: Employee Benefits	21,930	1,481	20,449
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	40,127	1,480	38,647
2.10	Clerical Staff: Purchased Service	11,917		11,917
2.200	Subtotal: Clerical Staff Expenses	436,629		420,292
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	110,061		110,061
2.12	Office Supplies	34,817		34,817
2.13	Telecommunications (e.g. Internet, Phone)	68,240		68,240

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,450		3,450
2.16	Advertising: Help Wanted	15,334		15,334
2.17	Licenses and Dues: Patient Care Related Portion	16,536	2,935	13,601
2.18	Continuing Professional Education / Training and Development	8,888		8,888
2.19	Accounting Services (Not related to appeals)	16,665		16,665
2.20	Insurance: Malpractice & General Liability	75,900		75,900
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	42,378		42,378
2.23	Non-Allowable A & G Expenses	634,736	634,736	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		14,930	14,930
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		455,744	455,744
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		14,519	14,519
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	1,027,005		874,527
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,668,491		1,499,352
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	1,668,491		1,499,352

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	42,378
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	42,378

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	1,868
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	64,991
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	3,600
2B.11	Fines, Late Fees, Penalties, including Interest	109,067
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	75,289
2B.15	User Fee Assessment	373,738
2B.16	Other Non-Allowable A&G Expenses	6,183
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	634,736

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	158,155		158,155
3.6	Plant Operation: Employee Benefits	9,564	293	9,271
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,500		17,500

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3.8	Plant Operation: Purchased Service	53,002		53,002
3.9	Plant Operation: Supplies and Expenses	56,356		56,356
3.10	Plant Operation: Utilities	255,923		255,923
3.11	Plant Operation: Repairs	158,536		158,536
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	709,036		708,743
3.13	Dietician: Salaries	101,526		101,526
3.14	Dietician: Employee Benefits	6,139	188	5,951
3.15	Dietician: Payroll Taxes incl Workers Comp.	11,234		11,234
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	118,899		118,711
3.18	Dietary: Salaries	508,316		508,316
3.19	Dietary: Employee Benefits	30,738	943	29,795
3.20	Dietary: Payroll Taxes incl Workers Comp.	56,245		56,245
3.21	Dietary: Food	497,714		497,714
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	105,555		105,555
3.400	Subtotal: Dietary Expenses	1,198,568		1,197,625
3.24	Housekeeping/Laundry: Salaries	589,154		589,154
3.25	Housekeeping/Laundry: Employee Benefits	35,626	1,092	34,534
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	65,189		65,189
3.27	Housekeeping/Laundry: Purchased Service	67,096		67,096
3.28	Housekeeping/Laundry: Supplies and Expenses	99,875		99,875
3.29	Housekeeping/Laundry: Linen and Bedding	16,552		16,552
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	873,492		872,400
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	0		0

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3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	553,793		553,793
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	33,488	1,027	32,461
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	61,277		61,277
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	648,558		647,531
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	269,649		269,649
3.49	Social Service Worker: Employee Benefits	16,306	500	15,806
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	29,836		29,836
3.51	Social Service Worker: Purchased Service	34,260		34,260
3.1000	Subtotal: Social Service Worker Expenses	350,051		349,551
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	82,044		82,044
3.57	Indirect Restorative Therapy: Employee Benefits	4,961	152	4,809
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	9,078		9,078
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	778,473	778,473	0

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3.61	Direct Restorative Therapy: Benefits	133,211	133,211	0
3.62	Direct Restorative Therapy: Consultants	96	96	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,007,863		95,931
3.64	Recreational Therapy/Activities: Salaries	282,340		282,340
3.65	Recreational Therapy/Activities: Employee Benefits	17,073	524	16,549
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	31,241		31,241
3.67	Recreational Therapy/Activities: Purchased Service	(390)		(390)
3.68	Recreational Therapy/Activities: Supplies and Expenses	62,887		62,887
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	393,151		392,627
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	0	0	0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	78,269		78,269
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	3,911		3,911
3.86	Physician Services: Other	238	238	0
3.87	Legend Drugs	465,100	465,100	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	335,706		335,706
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	11,112		11,112
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	894,336		428,998
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,193,954		4,812,117
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		480,080	480,080
3.1800	Subtotal: Variable Recoverable Income	0		480,080
300	Total: Net Variable Expenses Including Recoverable Income	6,193,954		4,332,037

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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	183,258	(148,099)	331,357
4.2	Long-Term Interest Expense SNF-CR	15,324		15,324
4.3	Long-Term Interest Expense REA-CR		347,087	347,087
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		157,300	157,300
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		322,875	322,875
4.10	Personal Property Tax Expense SNF-CR	8,004		8,004
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	15,626		15,626
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,122,034	1,122,034	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	1,344,246		1,197,573
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,344,246		1,197,573

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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	16,637,383		14,929,439
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	16,637,383		14,449,359

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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Other Business Expenses

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,890,781
1A.2	Other Revenue	480,080
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	18,370,861
1A.4	Salaries and Wages	9,412,493
1A.5	Employee Benefits	522,095
1A.6	Supplies and Other (including Payroll Taxes)	6,428,924
1A.7	Interest Expense	15,324
1A.8	Provision for Bad Debt	75,289
1A.9	Depreciation and Amortization Expenses	183,258
1A.200	Total Operating Expenses	16,637,383
1A.300	Income(Loss) from Operations	1,733,478
	Non-Operating Income and Expenses	
1A.10	Interest Income	945
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	1,734,423
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)	1,734,423

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

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	18,371,806
2.2	Total Nursing Expenses (Schedule 3)	7,430,692
2.3	Total Administrative and General Expenses (Schedule 3)	1,668,491
2.4	Total Variable Expenses (Schedule 3)	6,193,954
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,344,246
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,637,383
200	Cost Reported Net Income(Loss)	1,734,423

Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,734,423
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		1,734,423

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	(30,316)
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	3,248,965
1.6	Less Reserve for Bad Debt	(72,521)
1.100	Subtotal: Net Patient Accounts Receivable	3,176,444
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	29,394
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	(40,727)
1.14	Prepaid Taxes	(8,004)
1.15	Other Prepaid Expenses	5,357
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	648,182
100	Total Current Assets	3,780,330

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	MEDICAID COST SETTLEMENT	(320,093)
1A.2	LINE OF CREDIT	968,275
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	648,182
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	955,184
2.4	Equipment	347,165
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,302,349

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	2,502,710
3.4	Construction in Progress	107,080
3.5	Mortgage Acquisition Costs	179,076
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(148,835)
3.100	Net Mortgage Acquisition Costs	30,241
300	Total Non-Current Assets	2,640,031

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	DEPOSITS-UTILITIES	14,100
3A.2	DEBT SERVICE RESERVE FUND	33,258
3A.3	INTANGIBLE ASSETS	2,455,352
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,502,710

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	7,722,710

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	7,438,935
5.2	Accrued Expenses	328,457
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	388,188
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	8,155,580

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	0

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	922,671
6.2	Due to Related Parties, Subsidiaries, and Affiliates	2,232,376
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	3,155,047

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	11,310,627

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	(5,322,338)
8B.2	Prior Period Adjustment(s)	(2)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	1,734,423
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(3,587,917)

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	(2)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(2)
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)	7,722,710

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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	0
1.3	Improvements	1,808,566	147,871		1,956,437	(891,540)	(109,713)	(1,001,253)	955,184
1.4	Equipment	1,059,262	43,473		1,102,735	(682,025)	(73,545)	(755,570)	347,165
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles				0		0	0	0
100	Total	2,867,828	191,344	0	3,059,172	(1,573,565)	(183,258)	(1,756,823)	1,302,349

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	55,000					55,000				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	3,722,037					3,722,037	2.50%		93,051	93,051
2.5	Improvements SNF-CR	1,306,372		147,871			1,454,243	5.00%	109,713	0	109,713
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	954,715		43,473			998,188	10.00%	73,545	0	73,545

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2.8	Equipment REA-CR	548,181					548,181	10.00%		54,818	54,818
2.9	Software/Limited Life Assets SNF-CR	9,738					9,738	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	691					691	33.33%		230	230
200	Total Claimed Fixed Assets	6,596,734	0	191,344	0	0	6,788,078		183,258	148,099	331,357

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1968
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	6,604,600
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?	83
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	44,656
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,887
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	3.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
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)	3,176

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,734,423
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,486,929)
200	Net Cash from Operating Activities	247,494

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(191,344)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(191,344)

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	(89,642)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(89,642)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(33,492)
500	Cash and Cash Equivalents (End of Year)	(30,316)

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	09/25/2020	153		60	213	186
1.2	09/25/2022	183			183	186
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.	186				
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	915	796		2,300	940	47,333
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	915	796	0	2,300	940	47,333

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
								52,284
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	52,284

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	155
3.2	0140.1	Number of MassHealth Admissions During Year	38
3.3	0150.0	Number of Discharges During Year	151
3.4	0190.0	Average Length of Stay	346
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	118
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	164

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	690,901	17,781.0	1,396,313	36,999.0	1,639,470	66,093.0
1.2	Total Overtime Wages	148,714	2,227.0	325,811	5,151.0	657,571	17,734.0
1.3	Total Shift Differential	44,876		144,741		344,173	
1.4	Total Other Differentials						
100	Total	884,491	20,008.0	1,866,865	42,150.0	2,641,214	83,827.0

<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	8.00	5.00	6.00	12.00	8.00
2.2	Licensed Practical Nurses	8.00	5.00	6.00	12.00	8.00
2.3	Certified Nurse Aides	8.00	5.00	6.00	12.00	8.00

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	3	2.8	5,779.0
3.3	Dietary Staff	9	9.3	19,304.0
3.4	Dietician	1	0.9	1,975.0
3.5	Housekeeping/Laundry Staff	14	13.6	28,360.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	4.1	8,623.0
3.9	Social Services Staff	4	3.8	7,948.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	10	10.2	21,201.0
3.12	Restorative Therapy - Indirect Staff	1	1.1	2,304.0
3.13	Recreational Staff	6	6.3	13,036.0
3.14	Administration and Officers	1	1.0	1,984.0
3.15	Security Staff			
3.16	Clerical Staff	7	7.3	15,199.0
3.17	Director of Nurses	1	1.0	2,042.0
3.18	Registered Nurses	10	9.6	20,008.0
3.19	Licensed Practical Nurses	20	20.3	42,150.0
3.20	Certified Nurse Aides	40	40.3	83,827.0
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	131	131.6	273,740.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Other		2,460.7	145,181	1,354.3	95,499	1,860.0	61,885		
4.3	CONNECTRN INC	TGKV	695.8	51,312	98.9	6,366	3,674.8	122,737		
4.4	Alliance Medical Staffing	TXUB	45.9	4,410			7,883.7	323,230		
4.5	ESP Personnel				86.0	5,796	156.4	5,472		
4.6	Norton and Associates Inc	TOWP			267.0	17,232	2,204.4	90,152		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,202.4	200,903	1,806.2	124,893	15,779.3	603,476	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,202.4	200,903	1,806.2	124,893	15,779.3	603,476	0.0	0

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	Whiting-Lioy	Mary	RN	Nursing	222,751	0	0	222,751
5.2	Mahoney	Edith	Administrator	Administrative & General	206,884	0	0	206,884
5.3	Botelho-Ferris	Kimberly	DON	Nursing	179,817	0	0	179,817
5.4	Lynch	Katherine	LPN	Nursing	177,122	0	0	177,122
5.5	Branch	Jason	RN	Nursing	174,527	0	0	174,527

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	HJSI Athena Portfolio Finance	No	12/02/2015	03/31/2026	124	0	1,064,259	179,076	15,324
1.2	Other	ProCare LTC	Yes	01/01/2022				580,524	0	
1.3	Other	ProCare LTC	Yes	01/01/2022				294,221	0	
1.4										
1.5										
100	TOTALS								179,076	15,324

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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
922,671	0	0	0		922,671	12.500%	0	0	15,324
580,524					580,524				0
294,221		89,642			204,579				0
					0				0
					0				0
					1,707,774		0	0	15,324

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Healthcare Finance Group	No	1,027,658		09/25/2012	59,383	968,275	0.000%	3,600
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						968,275		3,600

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/27/2024 11:26AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/27/2024 11:26AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/27/2024 11:26AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/27/2024 11:26AM	(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:	04/27/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request