

Skilled Nursing Facility Cost Report**PORT HEALTHCARE CENTER**

Filing Year: 2023

Date: 01/13/2025

Time: 11:57 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	PORT HEALTHCARE CENTER
1.2	MassHealth Provider ID	110026059A
1.3	Federal Employer Tax ID	042754156
1.4	VPN	0913634
1.5	Is the above information correct?	Yes
1.6	Facility Number	00485
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	6 Hale Street
1.11	City	Newburyport
1.12	Zip	01950
1.13	Telephone	+1 (978) 462-7373
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 Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Greenleaf VI II, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Port Healthcare Center
1.20	List realty company names as reported on each realty company cost report.	Port Associates Limited Partnership
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	Connecticut
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	Connecticut
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)

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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	2,568,317	0	2,568,317
1.2	Commercial Managed Care	54,039	0	54,039
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	6,700,957	288,029	6,988,986
1.5	Medicare Managed Care (Part C)	763,689	99,149	862,838
1.6	MassHealth Fee-for-Service	4,473,068	0	4,473,068
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	1,841,125	0	1,841,125
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	673,721	0	673,721
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	954,346	0	954,346
100	Total Nursing Facility Revenue	18,029,262	387,178	18,416,440

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	65,351
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	33,769
3.6	Prior Year Retroactive Revenue	74,651
3.7	Interest Income	15,112
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	79,711
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	268,594

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)	Covid Lab Testing	64,368
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Non IRS Def Comp Offset	983
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		65,351

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	18,685,034

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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	144,546		144,546
1.2	Director of Nurses: Employee Benefits	6,303	161	6,142
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,879		15,879
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	166,728		166,567
1.7	Registered Nurses: Salaries	850,609		850,609
1.8	Registered Nurses: Employee Benefits	37,091	949	36,142
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	93,445		93,445
1.10	Registered Nurses Purchased Service: Per Diem	18,642		18,642
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	722,615	#Error	722,615
1.200	Subtotal: Registered Nurses Expenses	1,722,402		1,721,453
1.12	Licensed Practical Nurses: Salaries	1,346,748		1,346,748
1.13	Licensed Practical Nurses: Employee Benefits	58,725	1,502	57,223
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	147,949		147,949
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,385,935		1,385,935
1.300	Subtotal: Licensed Practical Nurses Expenses	2,939,357		2,937,855
1.17	Certified Nurse Aides: Salaries	2,055,048		2,055,048
1.18	Certified Nurse Aides: Employee Benefits	89,612	2,293	87,319
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	225,760		225,760
1.20	Certified Nurse Aides Purchased Service: Per Diem	29,496		29,496
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	768,310		768,310
1.400	Subtotal: Certified Nurse Aides Expenses	3,168,226		3,165,933

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	4,045		4,045
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	4,045		4,045
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,000,758		7,995,853

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	8,000,758		7,995,853

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	122,059	100	121,959
2.2	Administration: Employee Benefits	5,322	136	5,186
2.3	Administration: Payroll Taxes incl Workers Comp.	13,409		13,409
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	140,790		140,554
2.7	Clerical Staff: Salaries	168,882		168,882
2.8	Clerical Staff: Employee Benefits	7,364	188	7,176
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	18,553		18,553
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	194,799		194,611
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	442,203		442,203
2.12	Office Supplies	163,029		163,029
2.13	Telecommunications (e.g. Internet, Phone)	14,160		14,160

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	14,574	6,384	8,190
2.16	Advertising: Help Wanted	50,049		50,049
2.17	Licenses and Dues: Patient Care Related Portion	16,306	1,770	14,536
2.18	Continuing Professional Education / Training and Development	300		300
2.19	Accounting Services (Not related to appeals)	25,904		25,904
2.20	Insurance: Malpractice & General Liability	224,975		224,975
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	9,361		9,361
2.23	Non-Allowable A & G Expenses	2,123,200	2,123,200	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		465	465
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		265,914	265,914
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		8,616	8,616
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	3,084,061		1,227,702
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,419,650		1,562,867
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	3,419,650		1,562,867

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service	550
2A.2	Consulting Fees - Corp. Compliance	5,683
2A.3	Rapid Test - Covid	3,128
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	9,361

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	18,585
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	73,950
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	1,119,984
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	2,526
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	131,870
2B.15	User Fee Assessment	765,436
2B.16	Other Non-Allowable A&G Expenses	10,849
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	2,123,200

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	131,802		131,802
3.6	Plant Operation: Employee Benefits	5,747	147	5,600
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,479		14,479

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3.8	Plant Operation: Purchased Service	327,645		327,645
3.9	Plant Operation: Supplies and Expenses	55,623		55,623
3.10	Plant Operation: Utilities	307,986		307,986
3.11	Plant Operation: Repairs	17,943		17,943
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	861,225		861,078
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	53,028		53,028
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	53,028		53,028
3.18	Dietary: Salaries	575,136		575,136
3.19	Dietary: Employee Benefits	25,079	642	24,437
3.20	Dietary: Payroll Taxes incl Workers Comp.	63,182		63,182
3.21	Dietary: Food	399,351		399,351
3.22	Dietary: Purchased Service	11,435		11,435
3.23	Dietary: Supplies and Expenses	56,932		56,932
3.400	Subtotal: Dietary Expenses	1,131,115		1,130,473
3.24	Housekeeping/Laundry: Salaries	501,896		501,896
3.25	Housekeeping/Laundry: Employee Benefits	21,885	560	21,325
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	55,137		55,137
3.27	Housekeeping/Laundry: Purchased Service	47,207		47,207
3.28	Housekeeping/Laundry: Supplies and Expenses	97,326		97,326
3.29	Housekeeping/Laundry: Linen and Bedding	55,886		55,886
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	779,337		778,777
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	190,673		190,673

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3.37	Unit Clerk & Medical Records: Employee Benefits	8,314	213	8,101
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	20,947		20,947
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	219,934		219,721
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	99,273		99,273
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,329	111	4,218
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,906		10,906
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	92,583		92,583
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	207,091		206,980
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	208,412		208,412
3.49	Social Service Worker: Employee Benefits	9,088	232	8,856
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	22,895		22,895
3.51	Social Service Worker: Purchased Service	0		0
3.1000	Subtotal: Social Service Worker Expenses	240,395		240,163
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	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	73,879		73,879
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	1,093,306	1,093,306	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,167,185		73,879
3.64	Recreational Therapy/Activities: Salaries	108,867		108,867
3.65	Recreational Therapy/Activities: Employee Benefits	4,747	121	4,626
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	11,960		11,960
3.67	Recreational Therapy/Activities: Purchased Service	2,875		2,875
3.68	Recreational Therapy/Activities: Supplies and Expenses	25,974		25,974
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	154,423		154,302
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
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	42,000		42,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	912		912
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	473,433	473,433	0
3.88	Personal Protective Equipment	3,100		3,100

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3.89	House Supplies Not Resold	233,253		233,253
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	7,482		7,482
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	760,180		286,747
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,573,913		4,005,148
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		79,711	79,711
3.1800	Subtotal: Variable Recoverable Income	0		79,711
300	Total: Net Variable Expenses Including Recoverable Income	5,573,913		3,925,437

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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	22,627	(506,125)	528,752
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		693,183	693,183
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
4.7	Building Insurance Expense REA-CR		9,584	9,584
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		59,908	59,908
4.10	Personal Property Tax Expense SNF-CR	580		580
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,138,666	1,138,666	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	1,161,873		1,292,007
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	1,161,873		1,292,007

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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	18,156,194		14,855,875
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	18,156,194		14,776,164

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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	18,416,440
1A.2	Other Revenue	253,482
1A.3	Net Assets Released from Restriction	0
1A.100	Total Operating Revenue	18,669,922
1A.4	Salaries and Wages	6,503,951
1A.5	Employee Benefits	283,606
1A.6	Supplies and Other (including Payroll Taxes)	11,223,724
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	131,870
1A.9	Depreciation and Amortization Expenses	22,627
1A.200	Total Operating Expenses	18,165,778
1A.300	Income(Loss) from Operations	504,144
	Non-Operating Income and Expenses	
1A.10	Interest Income	15,112
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	519,256
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)	519,256

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Detail of Extraordinary Items

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

Detail of Changes in Accounting Principles

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)	18,685,034
2.2	Total Nursing Expenses (Schedule 3)	8,000,758
2.3	Total Administrative and General Expenses (Schedule 3)	3,419,650
2.4	Total Variable Expenses (Schedule 3)	5,573,913
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,161,873
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,156,194
200	Cost Reported Net Income(Loss)	528,840

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)		519,256
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)		528,840

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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	1,059,367
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	2,083,673
1.6	Less Reserve for Bad Debt	(123,319)
1.100	Subtotal: Net Patient Accounts Receivable	1,960,354
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,519,905
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	9,888
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	169,538
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	30,718
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	58,769
100	Total Current Assets	4,808,539

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	FY23 Cost Report Receivable	33,769
1A.2	Intangible Asset - Bed License	25,000
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	58,769
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	94,548
2.4	Equipment	83,115
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	177,663

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	1,100,000
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	1,100,000

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Insurance Claim Receivable	
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	6,086,202

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	672,770
5.2	Accrued Expenses	483,967
5.3	Due to Insurance Payers	248,898
5.4	Patient Funds Due	(19,120)
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	350,130
5.8	State and Federal Taxes Payable	59,629
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	6,300
500	Total Current Liabilities	1,802,574

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	6,300
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	6,300

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	7,020,882
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	7,020,882

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	8,823,456

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	0	0	0	(3,256,510)	(3,256,510)
8C.2	Prior Period Adjustment(s)					0
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				528,840	528,840
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	0	(2,727,670)	(2,727,670)

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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		
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	0

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)	6,095,786

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	92,693	25,440	0	118,133	(14,229)	(9,356)	(23,585)	94,548
1.4	Equipment	100,027	45,227	0	145,254	(48,868)	(13,271)	(62,139)	83,115
1.5	Software/Limited Life Assets	28,969	0	0	28,969	(28,969)	0	(28,969)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	221,689	70,667	0	292,356	(92,066)	(22,627)	(114,693)	177,663

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0	0	0	0	0	0				
2.2	Land REA-CR	271,745	0	0	0	0	271,745				
2.3	Building SNF-CR	0	0	0	0	0	0		0	0	0
2.4	Building REA-CR	15,666,953	0	0	0	0	15,666,953			391,674	391,674
2.5	Improvements SNF-CR	92,693	0	25,440	0	0	118,133	5.00%	9,356	0	9,356
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	200,754	0	45,227	0	0	245,981	10.00%	13,271	0	13,271

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2.8	Equipment REA-CR	1,144,508	0	0	0	0	1,144,508	10.00%		114,451	114,451
2.9	Software/Limited Life Assets SNF-CR	7,850	0	0	0	0	7,850	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	17,384,503	0	70,667	0	0	17,455,170		22,627	506,125	528,752

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?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	5,925,100
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?	70
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	36,530
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	36,000
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?	5.6
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

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)	598,148

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	519,256
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	12,630
200	Net Cash from Operating Activities	531,886

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(70,667)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(70,667)

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	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	461,219
500	Cash and Cash Equivalents (End of Year)	1,059,367

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/31/2020	123			123	123
1.2	12/31/2022	123	0		123	123
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.	123				
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	6,210	96		9,709	1,489	15,200
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)	67					259
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	6,277	96	0	9,709	1,489	15,459

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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
	6,206						2,647	41,557
								0
								0
								0
								0
								0
								0
								0
	68						53	447
								0
								0
								0
0	6,274	0	0	0	0	0	2,700	42,004

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	511
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	458
3.4	0190.0	Average Length of Stay	92
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	306
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	135

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	828,563	16,995.0	1,250,173	29,496.0	1,761,091	71,364.0
1.2	Total Overtime Wages	10,432	147.0	33,698	547.0	166,220	4,547.0
1.3	Total Shift Differential	11,614		62,877		127,737	
1.4	Total Other Differentials						
100	Total	850,609	17,142.0	1,346,748	30,043.0	2,055,048	75,911.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.50	2.50	2.00	3.80	3.80
2.2	Licensed Practical Nurses	2.50	2.50	2.00	3.80	3.80
2.3	Certified Nurse Aides	2.50	2.00	2.00	3.50	3.50

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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		0.0	
3.2	Plant Operations	2	2.0	4,218.0
3.3	Dietary Staff	34	13.1	27,214.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	27	12.6	26,121.0
3.6	Unit Clerk & Medical Records Staff	5	4.0	8,315.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator	1	0.8	1,644.0
3.9	Social Services Staff	4	2.9	5,986.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff		0.0	
3.12	Restorative Therapy - Indirect Staff		0.0	
3.13	Recreational Staff	2	2.1	4,351.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	6	3.4	7,036.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	17	8.2	17,142.0
3.19	Licensed Practical Nurses	23	14.4	30,043.0
3.20	Certified Nurse Aides	86	36.5	75,911.0
3.21	Resident Care Assistants		0.0	
3.22	Behavioral Health Specialist Staff		0.0	
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	209	102.0	212,141.0

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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	Intelycare, Inc.	TM7F	6,402.9	476,283	11,886.3	798,576	9,369.1	351,490		
4.3	Paramount Healthcare Services	TNVC	910.7	69,306	516.3	36,979	97.0	4,275		
4.4	Savens Home Care Services LLC	TIJS	729.8	46,485			253.3	10,131		
4.5	Fireside Staffing, Inc.	TWG5	849.8	62,192	4,572.1	319,435	2,045.6	73,302		
4.6	MedPRO Healthcare Staffing	TVSN	103.3	6,520						
4.7	North East Med Staff / Kclia, Inc	TXG4	838.0	61,829	65.0	4,164	1,433.5	51,300		
4.8	AYA Healthcare	TFG4			2,392.6	206,489	1,471.0	57,268		
4.9	Sympathy Care LLC	TGU3			231.0	20,292	310.8	18,052		
4.10	Health Resource Management, Inc	043259587					5,538.5	194,073		
4.11	Norton and Associates, Inc. - New Bedford	T4BO					176.8	8,419		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		9,834.5	722,615	19,663.3	1,385,935	20,695.6	768,310	0.0	0
400	Total Temporary Nursing Service Agency Expenses		9,834.5	722,615	19,663.3	1,385,935	20,695.6	768,310	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	Lanoue	Tracey	DON	Nursing	146,527	0	0	146,527
5.2	Tolman	Morgan	UR Screen Nurse	Nursing	122,920	0	0	122,920
5.3	Arcidi	Andrew	Administrator	Administrative & General	142,521	0	0	142,521
5.4	Corbett	Erika	RN	Nursing	128,487	0	0	128,487
5.5	Dasilva	Alanee	RN	Nursing	113,574	0	0	113,574

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	Arcidi	Philip							0
6C.2	Arcidi	Alfred							0
6C.3	Arcidi	Michael							0
6C.4									0
6C.5									0
6C.6									0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <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
04/10/2024 7:58PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/10/2024 7:58PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/10/2024 7:58PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/10/2024 7:58PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	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	Connecticut
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:	04/10/2024

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	04/17/2024
2.3	Last Name	Arcidi
2.4	First Name	Philip
2.5	Middle Name	M.
2.6	Title	Vice President of Finance
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