

Skilled Nursing Facility Cost Report
QUABOAG REHABILITATION & SKILLED CARE CTR
Filing Year: 2023

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

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	QUABOAG REHABILITATION & SKILLED CARE CTR
1.2	MassHealth Provider ID	110062840C
1.3	Federal Employer Tax ID	042125640
1.4	VPN	0950409
1.5	Is the above information correct?	Yes
1.6	Facility Number	00215
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	47 East Main Street
1.11	City	West Brookfield
1.12	Zip	01585
1.13	Telephone	+1 (508) 867-7716
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 with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	Ascentria Care Alliance, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Fair Havens, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,493,965		2,493,965
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	641,663		641,663
1.4	Medicare Fee-For-Service	3,533,778	566,751	4,100,529
1.5	Medicare Managed Care (Part C)	650,485		650,485
1.6	MassHealth Fee-for-Service	9,195,639		9,195,639
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	612,211		612,211
1.9	OneCare			0
1.10	PACE	25,030		25,030
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,848,743		1,848,743
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	19,001,514	566,751	19,568,265

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	108,297
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	129,479
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	158,327
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	51,119
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	447,222

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 Testing	106,752
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	1,545
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		108,297

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	20,015,487

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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	124,734		124,734
1.2	Director of Nurses: Employee Benefits	9,243		9,243
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,489		11,489
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	145,466		145,466
1.7	Registered Nurses: Salaries	690,544		690,544
1.8	Registered Nurses: Employee Benefits	51,171		51,171
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	63,602		63,602
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	805,317		805,317
1.12	Licensed Practical Nurses: Salaries	2,443,807		2,443,807
1.13	Licensed Practical Nurses: Employee Benefits	181,091		181,091
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	225,085		225,085
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	2,849,983		2,849,983
1.17	Certified Nurse Aides: Salaries	2,922,797		2,922,797
1.18	Certified Nurse Aides: Employee Benefits	216,585		216,585
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	269,203		269,203
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,408,585		3,408,585

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,209,351		7,209,351

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	7,209,351		7,209,351

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	158,792		158,792
2.2	Administration: Employee Benefits	11,767		11,767
2.3	Administration: Payroll Taxes incl Workers Comp.	14,625		14,625
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	185,184		185,184
2.7	Clerical Staff: Salaries	561,454		561,454
2.8	Clerical Staff: Employee Benefits	41,605		41,605
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,712		51,712
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	654,771		654,771
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	169,898		169,898
2.12	Office Supplies	50,029		50,029
2.13	Telecommunications (e.g. Internet, Phone)	39,189		39,189

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	18,751		18,751
2.16	Advertising: Help Wanted	18,553		18,553
2.17	Licenses and Dues: Patient Care Related Portion	14,124		14,124
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	20,576		20,576
2.20	Insurance: Malpractice & General Liability	121,447		121,447
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	12,160		12,160
2.22	Other A & G Expenses	2,708,822	2,679,108	29,714
2.23	Non-Allowable A & G Expenses	2,526,483	2,526,483	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		1,993,803	1,993,803
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		43,908	43,908
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	5,700,032		2,532,152
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	6,539,987		3,372,107
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		158,327	158,327
2.500	Subtotal: Administrative & General Recoverable Income	0		158,327
200	Total: Net Administrative & General Expenses After Recoverable Income	6,539,987		3,213,780

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	4,238
2A.2	Miscellaneous	9,846
2A.3	Goodwill	231,000
2A.4	Prior Year Adjustment	25,476
2A.5	Equiry Transfer Expense	2,438,262
2A.100	Subtotal: Other A&G Expenses	2,708,822

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	16,200
2B.2	Licenses and Dues: Not Related to Resident Care	21,025
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	35,920
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,242,943
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	164
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	103,000
2B.15	User Fee Assessment	1,107,231
2B.16	Other Non-Allowable A&G Expenses	
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	2,526,483

Variable Expenses				
Table 3		1	2	3

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	153,066		153,066
3.2	Staff Dev. Coord.: Employee Benefits	11,343		11,343
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	14,098		14,098
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	178,507		178,507
3.5	Plant Operation: Salaries	146,220		146,220
3.6	Plant Operation: Employee Benefits	10,835		10,835
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,467		13,467
3.8	Plant Operation: Purchased Service	222,872		222,872
3.9	Plant Operation: Supplies and Expenses	46,369		46,369
3.10	Plant Operation: Utilities	206,695		206,695
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	646,458		646,458
3.13	Dietician: Salaries	57,384		57,384
3.14	Dietician: Employee Benefits	4,252		4,252
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,286		5,286
3.16	Dietician: Purchased Service	2,654		2,654
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	69,576		69,576
3.18	Dietary: Salaries	467,558		467,558
3.19	Dietary: Employee Benefits	34,647		34,647
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,064		43,064
3.21	Dietary: Food	364,102		364,102
3.22	Dietary: Purchased Service	4,665		4,665
3.23	Dietary: Supplies and Expenses	35,767		35,767
3.400	Subtotal: Dietary Expenses	949,803		949,803
3.24	Housekeeping/Laundry: Salaries	448,111		448,111
3.25	Housekeeping/Laundry: Employee Benefits	33,206		33,206
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	41,273		41,273
3.27	Housekeeping/Laundry: Purchased Service			0

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3.28	Housekeeping/Laundry: Supplies and Expenses	56,368		56,368
3.29	Housekeeping/Laundry: Linen and Bedding	4,356		4,356
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	583,314		583,314
3.31	Quality Assurance (QA) Professional: Salaries	104,925		104,925
3.32	QA Professional: Employee Benefits	7,775		7,775
3.33	QA Professional: Payroll Taxes incl Workers Comp.	9,664		9,664
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	122,364		122,364
3.36	Unit Clerk & Medical Records: Salaries	175,599		175,599
3.37	Unit Clerk & Medical Records: Employee Benefits	13,012		13,012
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	16,173		16,173
3.39	Unit Clerk & Medical Records: Purchased Service	1,764		1,764
3.700	Subtotal: Unit Clerk and Medical Record Expenses	206,548		206,548
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	343,792		343,792
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,666		14,666
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,229		18,229
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	108,110		108,110
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	484,797		484,797
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	190,417		190,417
3.49	Social Service Worker: Employee Benefits	14,111		14,111
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,538		17,538
3.51	Social Service Worker: Purchased Service	15,360		15,360
3.1000	Subtotal: Social Service Worker Expenses	237,426		237,426

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3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	860,430	860,430	0
3.61	Direct Restorative Therapy: Benefits	143,009	143,009	0
3.62	Direct Restorative Therapy: Consultants	37,963	37,963	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,041,402		0
3.64	Recreational Therapy/Activities: Salaries	228,306		228,306
3.65	Recreational Therapy/Activities: Employee Benefits	16,917		16,917
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,028		21,028
3.67	Recreational Therapy/Activities: Purchased Service	21,692		21,692
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,759		4,759
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	292,702		292,702
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0

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3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	41,250		41,250
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	9,680		9,680
3.86	Physician Services: Other			0
3.87	Legend Drugs	462,340	462,340	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	299,077		299,077
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	4,508		4,508
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	816,855		354,515
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,629,752		4,126,010
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		51,119	51,119
3.1800	Subtotal: Variable Recoverable Income	0		51,119
300	Total: Net Variable Expenses Including Recoverable Income	5,629,752		4,074,891

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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	752,949	323,748	429,201
4.2	Long-Term Interest Expense SNF-CR	1,481,092		1,481,092
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	17,869		17,869
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	11,537		11,537
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	2,263,447		1,939,699
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	2,263,447		1,939,699

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<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	21,642,537		16,647,167
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	21,642,537		16,437,721

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	19,568,265
1B.2	Other Revenue	209,446
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	19,777,711
1B.4	Salaries and Wages	10,077,936
1B.5	Employee Benefits	1,650,771
1B.6	Supplies and Other (including Payroll Taxes)	7,576,789
1B.7	Interest Expense	1,481,092
1B.8	Provision for Bad Debt	103,000
1B.9	Depreciation and Amortization Expenses	752,949
1B.200	Total Operating Expenses	21,642,537
1B.300	Income(Loss) from Operations	(1,864,826)
	Non-Operating Income and Expenses	
1B.10	Interest Income	129,479
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	108,297
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,627,050)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	20,015,487
2.2	Total Nursing Expenses (Schedule 3)	7,209,351
2.3	Total Administrative and General Expenses (Schedule 3)	6,539,987
2.4	Total Variable Expenses (Schedule 3)	5,629,752
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,263,447
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	21,642,537
200	Cost Reported Net Income(Loss)	(1,627,050)

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)		(1,627,050)
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)		(1,627,050)

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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	4,075,060
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,785,028
1.6	Less Reserve for Bad Debt	(59,489)
1.100	Subtotal: Net Patient Accounts Receivable	2,725,539
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,733,949
1.9	Interest Receivable	
1.10	Supply Inventory	28,673
1.11	Other Receivables	3,446
1.12	Prepaid Interest	
1.13	Prepaid Insurance	44,778
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	35,809
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	2,229,967
100	Total Current Assets	10,877,221

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	UMB-Debt Reserve Service	2,171,886
1A.2	UMB-Conting/Unpd Inv/Exc Prc	37
1A.3	UMB-Capital Reserve	58,044
1A.100	Subtotal: Other Current Assets	2,229,967

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	95,918
2.2	Buildings	19,317,287
2.3	Improvements	304,419
2.4	Equipment	473,340
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	14,898
200	Total Non-Current Fixed Assets	20,205,862

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	3,355
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	1,039,500
3.4	Construction in Progress	3,192,356
3.5	Mortgage Acquisition Costs	788,616
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	788,616
300	Total Non-Current Assets	5,023,827

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchased Goodwill	1,039,500
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	1,039,500

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	36,106,910

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	976,365
5.2	Accrued Expenses	329,781
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	227,764
5.7	Accrued Salaries and Payroll Liabilities	718,055
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	843,601
5.10	Other Current Liabilities	2,868,287
500	Total Current Liabilities	5,963,853

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	OBLIGTD GP ST BOND ISSUE PREM	137,338
5A.2	OBLIGTD GP LT BOND ISSUE PREM	2,730,949
5A.100	Subtotal: Other Current Liabilities	2,868,287

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	33,639,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	312,798
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	33,951,798

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	39,915,651

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	61,557	(2,243,256)	(2,181,699)
8A.2	Prior Period Adjustment(s)	7		7
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,627,050)		(1,627,050)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	(1,565,486)	(2,243,256)	(3,808,742)

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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	7
8D.100	Subtotal: Prior Period Adjustments	7
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)	36,106,909

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	95,918			95,918				95,918
1.2	Building	24,804,083			24,804,083	(4,866,694)	(620,102)	(5,486,796)	19,317,287
1.3	Improvements	379,657	19,666		399,323	(75,076)	(19,828)	(94,904)	304,419
1.4	Equipment	988,034	133,500		1,121,534	(535,301)	(112,893)	(648,194)	473,340
1.5	Software/Limited Life Assets	2,269			2,269	(2,143)	(126)	(2,269)	0
1.6	Motor Vehicles	44,693			44,693	(29,795)		(29,795)	14,898
100	Total	26,314,654	153,166	0	26,467,820	(5,509,009)	(752,949)	(6,261,958)	20,205,862

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	95,918					95,918				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	24,804,083					24,804,083		620,102	(371,891)	248,211
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	385,322	19,666				404,988	5.00%	19,828	421	20,249
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	988,034	133,500				1,121,534	10.00%	112,893	47,722	160,615

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	2,269				2,269	33.33%	126		126
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	26,275,626	153,166	0	0	0	26,428,792	752,949	(323,748)	429,201

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	07/13/1975
3.3	What was the value from the most recent municipal property assessment for this facility?	35,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	147
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	35,160
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	22,079
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	5.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	Yes
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

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Determination of Need Projects Detail			
Table 5		1	2
Line #	Description	DON Project #1	DON Project #2
5.1	List the DON project #.	ACA-21092816-CL	
5.2	Please briefly describe the DON project.	Renovations due to MA DPH requirement of de-densification	
5.3	What is the date of the original DON approval?	03/22/2022	
5.4	What is the approved Maximum Capital Expenditure of the original DON?	6,115,556	
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	No	
5.6	What is the date of the significant change letter received from DPH?		
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?		
5.8	What is the amount of assets placed into service for Phase 1?		
5.9	What is the amount of assets placed into service for Phase 2?		
5.10	What is the amount of assets placed into service for Phase 3?		
5.11	Do you have more than 2 DON Projects?	No	
Retirement of Fixed Assets: Questions 5.12 through 5.14 are designed to report retirement of fixed assets as a result of reconstruction or renovation.			
5.12	List the net book value of fixed assets categorized as building that were written off or retired during this reporting year as a result of the DON project.		
5.13	List the net book value of fixed assets categorized as improvements that were written off or retired during this reporting year as a result of the DON project.		
5.14	List the net book value of fixed assets categorized as equipment that were written off or retired during this reporting year as a result of the DON project.		

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)	3,989,757

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,627,050)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	752,949
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,511,570
200	Net Cash from Operating Activities	637,469

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(153,166)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(153,166)

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	(399,000)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(399,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	85,303
500	Cash and Cash Equivalents (End of Year)	4,075,060

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure						
Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	02/24/2021	147			147	166
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	147				
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	4,964		1,382	4,936	1,401	34,707
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)	75					456
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	5,039	0	1,382	4,936	1,401	35,163

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	1,957		33					49,380
								0
								0
								0
								0
								0
								0
								0
	36							567
								0
								0
								0
0	1,993	0	33	0	0	0	0	49,947

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	376
3.2	0140.1	Number of MassHealth Admissions During Year	31
3.3	0150.0	Number of Discharges During Year	398
3.4	0190.0	Average Length of Stay	125
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<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	931,798	19,522.8	2,271,668	66,644.4	2,711,996	109,569.0
1.2	Total Overtime Wages	18,831	280.0	88,809	2,421.0	100,370	3,129.0
1.3	Total Shift Differential	15,909		83,330		110,431	
1.4	Total Other Differentials						
100	Total	966,538	19,802.8	2,443,807	69,065.4	2,922,797	112,698.0

<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	3.00	3.00	1.00	4.00	4.00
2.2	Licensed Practical Nurses	3.00	3.00	1.00	4.00	4.00
2.3	Certified Nurse Aides	1.00	1.50	1.00	2.00	2.50

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.8	1,760.0
3.2	Plant Operations	6	3.1	6,522.8
3.3	Dietary Staff	36	12.7	26,498.2
3.4	Dietician	1	0.6	1,248.0
3.5	Housekeeping/Laundry Staff	22	12.3	25,555.7
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,087.8
3.7	Quality Assurance	1	1.1	2,196.0
3.8	MMQ Nurses and MDS Coordinator	4	3.8	7,950.3
3.9	Social Services Staff	3	0.6	1,351.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	30	10.5	21,909.9
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	17	6.7	14,027.0
3.14	Administration and Officers	3	2.0	4,192.0
3.15	Security Staff			
3.16	Clerical Staff	15	11.4	23,746.9
3.17	Director of Nurses	1	0.8	1,680.0
3.18	Registered Nurses	14	9.5	19,802.8
3.19	Licensed Practical Nurses	58	33.2	69,065.4
3.20	Certified Nurse Aides	135	54.2	112,698.0
3.21	Resident Care Assistants	6	0.5	1,048.6
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	354	164.8	343,340.4

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<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	Beck	Karen	QA	Nursing	140,182			140,182		
5.2	Lindway	Luciane	LPN	Nursing	135,974			135,974		
5.3	Mahoney	Elizabeth	RN	Nursing	125,026			125,026		
5.4	MacDonald	Jessica	AIT	Administrative & General	121,222			121,222		
5.5	Pieciak	Laureen	DON	Nursing	118,672			118,672		

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

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	Mass Development	No	07/15/2021	07/15/2051	360	124,000	34,038,000	788,616	16,158
100	TOTALS								788,616	16,158

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
34,038,000		399,000			33,639,000	3.000%	1,464,934		1,481,092
					33,639,000		1,464,934	0	1,481,092

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	Capital Project			227,764			227,764		
200	Total Working Capital Interest						227,764		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/14/2024 9:05AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/14/2024 9:06AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/14/2024 9:06AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/14/2024 9:07AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/14/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/14/2024
2.3	Last Name	Hanscom
2.4	First Name	Kristine
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