

**Skilled Nursing Facility Cost Report**  
**RESERVOIR CENTER FOR HEALTH & REHAB**  
Filing Year: 2023

Date: 09/19/2024  
Time: 3:39 PM

**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	RESERVOIR CENTER FOR HEALTH & REHAB
1.2	MassHealth Provider ID	110095730A
1.3	Federal Employer Tax ID	461734029
1.4	VPN	0950208
1.5	Is the above information correct?	Yes
1.6	Facility Number	00303
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	400 Bolton Street
1.11	City	Marlborough
1.12	Zip	01752
1.13	Telephone	+1 (508) 481-6123
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	National Health Care Associates
1.19	List the name of the entity that holds the nursing facility license.	National Health Care Associates
1.20	List realty company names as reported on each realty company cost report.	Sabra Health Care REIT, Inc.
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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	858,121	(717)	857,404
1.2	Commercial Managed Care	512,885		512,885
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,681,851	159,352	2,841,203
1.5	Medicare Managed Care (Part C)	866,053	367,079	1,233,132
1.6	MassHealth Fee-for-Service	5,392,497		5,392,497
1.7	MassHealth Managed Care	3,062,816		3,062,816
1.8	Senior Care Options	188,542		188,542
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,518,231		1,518,231
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	391,531	644	392,175
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>15,472,527</b>	<b>526,358</b>	<b>15,998,885</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
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	1,072
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	108,094
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	80
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>109,246</b>

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

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>16,108,131</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	273,611		273,611
1.2	Director of Nurses: Employee Benefits	23,144	320	22,824
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	27,127		27,127
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>323,882</b>		<b>323,562</b>
1.7	Registered Nurses: Salaries	563,974		563,974
1.8	Registered Nurses: Employee Benefits	47,706	660	47,046
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	55,914		55,914
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	730,826	0	730,826
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,398,420</b>		<b>1,397,760</b>
1.12	Licensed Practical Nurses: Salaries	1,311,036		1,311,036
1.13	Licensed Practical Nurses: Employee Benefits	110,898	1,534	109,364
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	129,980		129,980
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,228,942	0	1,228,942
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,780,856</b>		<b>2,779,322</b>
1.17	Certified Nurse Aides: Salaries	1,634,158		1,634,158
1.18	Certified Nurse Aides: Employee Benefits	138,233	1,912	136,321
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	162,015		162,015
1.20	Certified Nurse Aides Purchased Service: Per Diem	220		220
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,262,663	0	1,262,663
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,197,289</b>		<b>3,195,377</b>

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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
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>7,700,447</b>		<b>7,696,021</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>7,700,447</b>		<b>7,696,021</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add-backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	172,340		172,340
2.2	Administration: Employee Benefits	14,578	202	14,376
2.3	Administration: Payroll Taxes incl Workers Comp.	17,086		17,086
2.4	Administration: Purchased Service	115,370		115,370
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>319,374</b>		<b>319,172</b>
2.7	Clerical Staff: Salaries	247,222		247,222
2.8	Clerical Staff: Employee Benefits	20,912	289	20,623
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	24,510		24,510
2.10	Clerical Staff: Purchased Service	25,676		25,676
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>318,320</b>		<b>318,031</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	79,827		79,827
2.13	Telecommunications (e.g. Internet, Phone)	42,041		42,041

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	8,054		8,054
2.16	Advertising: Help Wanted	1,950		1,950
2.17	Licenses and Dues: Patient Care Related Portion	11,973	2,360	9,613
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	15,376		15,376
2.20	Insurance: Malpractice & General Liability	80,497		80,497
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	57,159	6,701	50,458
2.23	Non-Allowable A & G Expenses	2,605,713	2,605,713	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)		860,337	860,337
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		50,996	50,996
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,902,590</b>		<b>1,199,149</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,540,284</b>		<b>1,836,352</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		108,094	108,094
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>108,094</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,540,284</b>		<b>1,728,258</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Holiday Expense-MAMarlborough-Administration	1,440
2A.2	Subscriptions-MAMarlborough-Administration	8,780
2A.3	Interest on Computer Loan-Reservoir-Administra	88
2A.4	Bank Charges-MAMarlborough-Administration	40,063
2A.5	Background Check-MAMarlborough-Administration	2,914
2A.6	Travel Expense-MAMarlborough-Administration	3,874
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>57,159</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	20,843
2B.2	Licenses and Dues: Not Related to Resident Care	2,098
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	36,850
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,255,768
2B.9	Management Consultants	
2B.10	Interest on Working Capital	29,555
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	215,714
2B.15	User Fee Assessment	973,590
2B.16	Other Non-Allowable A&G Expenses	71,295
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>2,605,713</b>

**Variable Expenses**

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<b>Table 3</b>		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	113,252		113,252
3.2	Staff Dev. Coord.: Employee Benefits	9,580	133	9,447
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,228		11,228
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>134,060</b>		<b>133,927</b>
3.5	Plant Operation: Salaries	109,322		109,322
3.6	Plant Operation: Employee Benefits	9,247	128	9,119
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,838		10,838
3.8	Plant Operation: Purchased Service	127,854		127,854
3.9	Plant Operation: Supplies and Expenses	107,875		107,875
3.10	Plant Operation: Utilities	333,367		333,367
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>698,503</b>		<b>698,375</b>
3.13	Dietician: Salaries	45,177		45,177
3.14	Dietician: Employee Benefits	3,821	53	3,768
3.15	Dietician: Payroll Taxes incl Workers Comp.	4,479		4,479
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>53,477</b>		<b>53,424</b>
3.18	Dietary: Salaries	533,681		533,681
3.19	Dietary: Employee Benefits	45,143	625	44,518
3.20	Dietary: Payroll Taxes incl Workers Comp.	52,911		52,911
3.21	Dietary: Food	417,627		417,627
3.22	Dietary: Purchased Service	19,922		19,922
3.23	Dietary: Supplies and Expenses	35,635		35,635
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,104,919</b>		<b>1,104,294</b>
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0

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3.27	Housekeeping/Laundry: Purchased Service	565,359		565,359
3.28	Housekeeping/Laundry: Supplies and Expenses	50,794		50,794
3.29	Housekeeping/Laundry: Linen and Bedding	132		132
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>616,285</b>		<b>616,285</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	112,914		112,914
3.37	Unit Clerk & Medical Records: Employee Benefits	9,551	132	9,419
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	11,195		11,195
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>133,660</b>		<b>133,528</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	134,659		134,659
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,391	158	11,233
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,350		13,350
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>159,400</b>		<b>159,242</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	341,919		341,919
3.49	Social Service Worker: Employee Benefits	28,922	400	28,522
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	33,899		33,899
3.51	Social Service Worker: Purchased Service	51,204		51,204

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<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>455,944</b>		<b>455,544</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	129		129
3.60	Direct Restorative Therapy: Salaries	85,134	85,134	0
3.61	Direct Restorative Therapy: Benefits	15,641	15,641	0
3.62	Direct Restorative Therapy: Consultants	783,521	783,521	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>884,425</b>		<b>129</b>
3.64	Recreational Therapy/Activities: Salaries	135,670		135,670
3.65	Recreational Therapy/Activities: Employee Benefits	11,476	159	11,317
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,451		13,451
3.67	Recreational Therapy/Activities: Purchased Service	1,985		1,985
3.68	Recreational Therapy/Activities: Supplies and Expenses	31,758		31,758
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>194,340</b>		<b>194,181</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>

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3.78	Travel: Motor Vehicle Expense			0
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	30,000		30,000
3.83	Physician Services: Advisory Physician	4,597		4,597
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	15,764		15,764
3.87	Legend Drugs	639,790	639,790	0
3.88	Personal Protective Equipment	16,545		16,545
3.89	House Supplies Not Resold	293,848		293,848
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	14,961		14,961
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,015,505</b>		<b>375,715</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,450,518</b>		<b>3,924,644</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		80	80
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>80</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,450,518</b>		<b>3,924,564</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add-backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	666,451	(482,888)	1,149,339
4.2	Long-Term Interest Expense SNF-CR			0
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	30,982		30,982
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	61,505		61,505
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	9,561		9,561
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	65,322		65,322
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	169,531	169,531	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,003,352</b>		<b>1,316,709</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,003,352</b>		<b>1,316,709</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add-backs</b>	<b>Total Allowable Expenses</b>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>17,694,601</b>		<b>14,773,726</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add-backs</b>	<b>Total Allowable Expenses</b>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>17,694,601</b>		<b>14,665,552</b>

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	15,998,885
1A.2	Other Revenue	108,174
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>16,107,059</b>
1A.4	Salaries and Wages	5,728,935
1A.5	Employee Benefits	484,602
1A.6	Supplies and Other (including Payroll Taxes)	10,598,899
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	215,714
1A.9	Depreciation and Amortization Expenses	666,451
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>17,694,601</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,587,542)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	1,072
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)	
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(1,586,470)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(1,586,470)</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	16,108,131
2.2	Total Nursing Expenses (Schedule 3)	7,700,447
2.3	Total Administrative and General Expenses (Schedule 3)	3,540,284
2.4	Total Variable Expenses (Schedule 3)	5,450,518
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,003,352
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>17,694,601</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,586,470)</b>

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)		(1,586,470)
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)		(1,586,470)

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**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	222,204
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	2,716,534
1.6	Less Reserve for Bad Debt	(481,614)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,234,920</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	57,174
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	20,937
1.15	Other Prepaid Expenses	200,028
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	217,802
<b>100</b>	<b>Total Current Assets</b>	<b>2,953,065</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Medicare Colns Bad Debt-MAMarlborough	11,152
1A.2	Inventory-MAMarlborough	99,452
1A.3	Loans and Exchange-MAMarlborough	1
1A.4	Escrow Other-MAMarlborough	95,832
1A.5	Security Deposits-MAMarlborough	11,365
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>217,802</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	4,284,690
2.3	Improvements	283,045
2.4	Equipment	309,073
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>4,876,808</b>

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

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>0</b>

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	7,829,873

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,505,758
5.2	Accrued Expenses	
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	442,012
5.7	Accrued Salaries and Payroll Liabilities	323,382
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	797,578
<b>500</b>	<b>Total Current Liabilities</b>	3,068,730

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Due To Other 2-MAMarlborough	356,229
5A.2	Equipment Obligation LT 1-MAMarlborough	1,104
5A.3	Loans and Exchange-MAMarlborough	(1)
5A.4	Unclaimed ADP checks-MAMarlborough	2,816
5A.5	Patient Allowance Exchange-MAMarlborough	(45)
5A.6	Patients Fund-MAMarlborough	120,487
5A.7	Accrued Expenses-MAMarlborough	316,988
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	797,578

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	10,670,323
6.3	Other Long-Term Debt	4,455,947
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>15,126,270</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>18,195,000</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(8,778,658)
8B.2	Prior Period Adjustment(s)	1
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,586,470)
8B.5	Proprietor/Partner Drawings	
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(10,365,127)</b>

**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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1	Rounding	1
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>1</b>



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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	7,829,873

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	6,573,839			6,573,839	(1,780,077)	(509,072)	(2,289,149)	4,284,690
1.3	Improvements	797,357			797,357	(439,120)	(75,192)	(514,312)	283,045
1.4	Equipment	746,818	59,886		806,704	(415,444)	(82,187)	(497,631)	309,073
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>8,118,014</b>	<b>59,886</b>	<b>0</b>	<b>8,177,900</b>	<b>(2,634,641 )</b>	<b>(666,451)</b>	<b>(3,301,092 )</b>	<b>4,876,808</b>

**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.

<b>Table 2</b>		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	66,000					66,000				
2.3	Building SNF-CR	4,300,028					4,300,028		509,072		509,072
2.4	Building REA-CR	4,753,080					4,753,080	2.50%		118,827	118,827
2.5	Improvements SNF-CR	788,697					788,697	5.00%	75,192		75,192
2.6	Improvements REA-CR	5,363,133					5,363,133	5.00%		269,660	269,660
2.7	Equipment SNF-CR	638,645		59,886			698,531	10.00%	82,187		82,187

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2.8	Equipment REA-CR	944,008				944,008	10.00%		94,401	94,401
2.9	Software/Limited Life Assets SNF-CR	1,893				1,893	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>16,855,484</b>	<b>0</b>	<b>59,886</b>	<b>0</b>	<b>0 16,915,370</b>		<b>666,451</b>	<b>482,888</b>	<b>1,149,339</b>

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1973
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	2,085,700
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?	63
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	28,348
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,354
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?	6.7
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**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	143,969

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(1,586,470)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,724,591
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>138,121</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(59,886)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(59,886)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
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	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>78,235</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>222,204</b>

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

<b>Bed Licensure</b>						
<b>Table 1</b>	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	05/01/2021	144			144	160
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.	144				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,943	1,210		3,752	2,070	23,296
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)	8					129
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>1,951</b>	<b>1,210</b>	<b>0</b>	<b>3,752</b>	<b>2,070</b>	<b>23,425</b>

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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
9,497	1,474				875			44,117
								0
								0
								0
								0
								0
								0
								0
								0
21	6							164
								0
								0
								0
9,518	1,480	0	0	0	875	0	0	44,281

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	275
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	269
3.4	0190.0	Average Length of Stay	165
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	211
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	45



**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		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	552,577	18,693.0	1,001,397	52,733.0	1,241,204	92,751.0
1.2	Total Overtime Wages	2,626	44.0	229,509	4,579.0	342,017	10,293.0
1.3	Total Shift Differential	8,771		80,130		50,937	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>563,974</b>	<b>18,737.0</b>	<b>1,311,036</b>	<b>57,312.0</b>	<b>1,634,158</b>	<b>103,044.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		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	2.00	3.00	2.00	2.00	2.00
2.2	Licensed Practical Nurses	2.00	3.00	2.00	2.00	2.00
2.3	Certified Nurse Aides	1.10	1.55	2.00	2.00	2.00

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	2	1.8	3,716.0
3.2	Plant Operations	2	1.8	3,641.0
3.3	Dietary Staff	14	13.8	28,731.0
3.4	Dietician	2	1.7	3,443.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	3.1	6,448.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.8	3,810.0
3.9	Social Services Staff	3	3.3	6,811.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.9	1,769.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	3.8	7,894.0
3.14	Administration and Officers	1	1.1	2,184.0
3.15	Security Staff			
3.16	Clerical Staff	3	2.6	5,364.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	9	9.0	18,737.0
3.19	Licensed Practical Nurses	28	27.6	57,312.0
3.20	Certified Nurse Aides	50	49.5	103,044.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>125</b>	<b>122.8</b>	<b>254,984.0</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Intelycare, Inc.	TM7F	673.4	51,483	856.2	57,869	1,499.5	53,287		
4.3	Preferred Health Care Services	TT5P	6,267.3	570,257	14,460.2	1,014,570	16,677.3	995,568		
4.4	Other		1,599.8	109,086	2,713.3	151,830	6,969.7	213,808		
4.5	Staffing Experts, LLC (1)	TAMP			56.0	4,673				
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>8,540.5</b>	<b>730,826</b>	<b>18,085.7</b>	<b>1,228,942</b>	<b>25,146.5</b>	<b>1,262,663</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>8,540.5</b>	<b>730,826</b>	<b>18,085.7</b>	<b>1,228,942</b>	<b>25,146.5</b>	<b>1,262,663</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Kennedy	Kellie A	DNS	Nursing	185,865			<b>185,865</b>		
5.2	Maxi	Vonette	LPN	Nursing	84,311			<b>84,311</b>		
5.3	Shaller-Gentilucci	Caitlin A	Administrator	Administrative & General	187,511			<b>187,511</b>		
5.4	Kamau	Crispus P	LPN	Nursing	67,536			<b>67,536</b>		
5.5	Czarnik	Paige R	Unit Manager	Other	113,781			<b>113,781</b>		

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

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

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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
					0				0
					0		0	0	0

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<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginning Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1	M & T Bank	Yes	5,314,489		01/01/2013	416,530	4,897,959	8.344%	29,555
2.2	Various Due To/From	Yes	4,360,506	6,309,817			10,670,323		16,951
<b>200</b>	<b>Total Working Capital Interest</b>						15,568,282		46,506

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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
04/24/2024 4:44PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/24/2024 4:44PM	(2) Ownership and Facility Information	OwnershipAndFacilityInformation.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/24/2024 4:44PM	(3) Related Party Debt	RelatedPartyDebt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/24/2024 4:44PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/24/2024 4:46PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/24/2024 4:46PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	04/24/2024

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	<b>[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.</b>	
2.2	Date of Authorization	04/25/2024
2.3	Last Name	Ostreicher
2.4	First Name	Marvin
2.5	Middle Name	
2.6	Title	President
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](mailto: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*