

Skilled Nursing Facility Cost Report**SOUTHEAST HEALTH CARE CENTER**

Filing Year: 2023

Date: 09/19/2024

Time: 3:30 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SOUTHEAST HEALTH CARE CENTER
1.2	MassHealth Provider ID	110087934A
1.3	Federal Employer Tax ID	273650451
1.4	VPN	0950070
1.5	Is the above information correct?	Yes
1.6	Facility Number	00860
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	184 Lincoln Street
1.11	City	North Easton
1.12	Zip	02356
1.13	Telephone	+1 (508) 238-7053
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates INC.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates INC.
1.20	List realty company names as reported on each realty company cost report.	Southeast Landlord LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
 Filing Year: 2023

Date: 09/19/2024
 Time: 3:30 PM

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						

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	708,329	23	708,352
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,578,448	546,914	2,125,362
1.5	Medicare Managed Care (Part C)	811,312	0	811,312
1.6	MassHealth Fee-for-Service	12,856,803	300,100	13,156,903
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,576,750	0	1,576,750
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	210,115	862	210,977
100	Total Nursing Facility Revenue	17,741,757	847,899	18,589,656

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		

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	270
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	176,553
3.7	Interest Income	166,803
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	480
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	558,200
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	902,306

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

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	19,491,962

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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	141,310		141,310
1.2	Director of Nurses: Employee Benefits	10,042	226	9,816
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,834		13,834
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	165,186		164,960
1.7	Registered Nurses: Salaries	1,257,008		1,257,008
1.8	Registered Nurses: Employee Benefits	89,325	2,008	87,317
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	123,063		123,063
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,062	#Error	1,062
1.200	Subtotal: Registered Nurses Expenses	1,470,458		1,468,450
1.12	Licensed Practical Nurses: Salaries	2,295,011		2,295,011
1.13	Licensed Practical Nurses: Employee Benefits	163,087	3,666	159,421
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	224,686		224,686
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,505		1,505
1.300	Subtotal: Licensed Practical Nurses Expenses	2,684,289		2,680,623
1.17	Certified Nurse Aides: Salaries	3,492,081		3,492,081
1.18	Certified Nurse Aides: Employee Benefits	248,151	5,577	242,574
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	341,882		341,882
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,890		1,890
1.400	Subtotal: Certified Nurse Aides Expenses	4,084,004		4,078,427

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,403,937		8,392,460

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	8,403,937		8,392,460

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	358,616		358,616
2.2	Administration: Employee Benefits	25,484	573	24,911
2.3	Administration: Payroll Taxes incl Workers Comp.	35,109		35,109
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	419,209		418,636
2.7	Clerical Staff: Salaries	329,337		329,337
2.8	Clerical Staff: Employee Benefits	23,403	526	22,877
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	32,243		32,243
2.10	Clerical Staff: Purchased Service	23,275		23,275
2.200	Subtotal: Clerical Staff Expenses	408,258		407,732
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	121,292		121,292
2.12	Office Supplies	41,829		41,829
2.13	Telecommunications (e.g. Internet, Phone)	69,287		69,287

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	7,076		7,076
2.16	Advertising: Help Wanted	3,188		3,188
2.17	Licenses and Dues: Patient Care Related Portion	21,573	2,709	18,864
2.18	Continuing Professional Education / Training and Development	5,830		5,830
2.19	Accounting Services (Not related to appeals)	24,538		24,538
2.20	Insurance: Malpractice & General Liability	11,100		11,100
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	58,878		58,878
2.23	Non-Allowable A & G Expenses	1,871,687	1,871,687	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		11,900	11,900
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		428,199	428,199
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		13,642	13,642
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,236,278		815,623
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,063,745		1,641,991
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		480	480
2.500	Subtotal: Administrative & General Recoverable Income	0		480
200	Total: Net Administrative & General Expenses After Recoverable Income	3,063,745		1,641,511

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
 Filing Year: 2023

Date: 09/19/2024
 Time: 3:30 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	58,758
2A.2	Subscriptions	69
2A.3	CLERICAL/OFFICE INTERCOMPANY	51
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	58,878

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,961
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	42,026
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	95,560
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	113,374
2B.11	Fines, Late Fees, Penalties, including Interest	71,617
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	266,594
2B.15	User Fee Assessment	1,274,215
2B.16	Other Non-Allowable A&G Expenses	1,340
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	1,871,687

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	179,836		179,836
3.6	Plant Operation: Employee Benefits	12,779	287	12,492
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,606		17,606

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

3.8	Plant Operation: Purchased Service	176,922		176,922
3.9	Plant Operation: Supplies and Expenses	24,854		24,854
3.10	Plant Operation: Utilities	300,507		300,507
3.11	Plant Operation: Repairs	141,017		141,017
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	853,521		853,234
3.13	Dietician: Salaries	109,461		109,461
3.14	Dietician: Employee Benefits	7,778	175	7,603
3.15	Dietician: Payroll Taxes incl Workers Comp.	10,716		10,716
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	127,955		127,780
3.18	Dietary: Salaries	691,672		691,672
3.19	Dietary: Employee Benefits	49,151	1,105	48,046
3.20	Dietary: Payroll Taxes incl Workers Comp.	67,716		67,716
3.21	Dietary: Food	584,279		584,279
3.22	Dietary: Purchased Service	19,150		19,150
3.23	Dietary: Supplies and Expenses	91,413		91,413
3.400	Subtotal: Dietary Expenses	1,503,381		1,502,276
3.24	Housekeeping/Laundry: Salaries	539,828		539,828
3.25	Housekeeping/Laundry: Employee Benefits	38,361	862	37,499
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	52,850		52,850
3.27	Housekeeping/Laundry: Purchased Service	70		70
3.28	Housekeeping/Laundry: Supplies and Expenses	78,252		78,252
3.29	Housekeeping/Laundry: Linen and Bedding	19,049		19,049
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	728,410		727,548
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	0		0

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	617,559		617,559
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	43,885	986	42,899
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	60,460		60,460
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	721,904		720,918
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	283,425		283,425
3.49	Social Service Worker: Employee Benefits	20,141	453	19,688
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	27,748		27,748
3.51	Social Service Worker: Purchased Service	271		271
3.1000	Subtotal: Social Service Worker Expenses	331,585		331,132
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	80,001		80,001
3.57	Indirect Restorative Therapy: Employee Benefits	5,685	128	5,557
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	7,832		7,832
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	942,601	942,601	0

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

3.61	Direct Restorative Therapy: Benefits	159,264	159,264	0
3.62	Direct Restorative Therapy: Consultants	30,836	30,836	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,226,219		93,390
3.64	Recreational Therapy/Activities: Salaries	346,701		346,701
3.65	Recreational Therapy/Activities: Employee Benefits	24,637	554	24,083
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,943		33,943
3.67	Recreational Therapy/Activities: Purchased Service	445		445
3.68	Recreational Therapy/Activities: Supplies and Expenses	69,292		69,292
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	475,018		474,464
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	68,000		68,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	1,479		1,479
3.86	Physician Services: Other	22,225	22,225	0
3.87	Legend Drugs	530,645	530,645	0
3.88	Personal Protective Equipment	0		0

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

3.89	House Supplies Not Resold	340,402		340,402
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	14,224		14,224
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	976,975		424,105
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,944,968		5,254,847
Less: Variable Recoverable Income				
3.96	Vending Machine Income			
3.97	Laundry Income		270	270
3.98	Other Variable Recoverable Income		558,200	558,200
3.1800	Subtotal: Variable Recoverable Income	0		558,470
300	Total: Net Variable Expenses Including Recoverable Income	6,944,968		4,696,377

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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	203,099	(151,000)	354,099
4.2	Long-Term Interest Expense SNF-CR	16,416	16,416	0
4.3	Long-Term Interest Expense REA-CR		532,510	532,510
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		150,465	150,465
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		131,792	131,792
4.10	Personal Property Tax Expense SNF-CR	2,124		2,124
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	11,426		11,426
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,400,194	1,400,194	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,633,259		1,182,416
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,633,259		1,182,416

Skilled Nursing Facility Cost Report**SOUTHEAST HEALTH CARE CENTER**

Filing Year: 2023

Date: 09/19/2024

Time: 3:30 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	20,045,909		16,471,714
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	20,045,909		15,912,764

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	18,589,656
1A.2	Other Revenue	735,503
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	19,325,159
1A.4	Salaries and Wages	10,721,846
1A.5	Employee Benefits	761,909
1A.6	Supplies and Other (including Payroll Taxes)	8,092,461
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	266,594
1A.9	Depreciation and Amortization Expenses	203,099
1A.200	Total Operating Expenses	20,045,909
1A.300	Income(Loss) from Operations	(720,750)
	Non-Operating Income and Expenses	
1A.10	Interest Income	166,803
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(553,947)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(553,947)

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	19,491,962
2.2	Total Nursing Expenses (Schedule 3)	8,403,937
2.3	Total Administrative and General Expenses (Schedule 3)	3,063,745
2.4	Total Variable Expenses (Schedule 3)	6,944,968
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,633,259
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	20,045,909
200	Cost Reported Net Income(Loss)	(553,947)

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)		(553,947)
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)		(553,947)

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	38,165
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,957,886
1.6	Less Reserve for Bad Debt	(45,000)
1.100	Subtotal: Net Patient Accounts Receivable	1,912,886
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	33,533
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	54,231
1.14	Prepaid Taxes	2,941
1.15	Other Prepaid Expenses	1,230
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	33,161
100	Total Current Assets	2,076,147

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	DEPOSITS-LEASE	33,127
1A.2	DEPOSITS-TAXES	34
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	33,161
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	1,022,105
2.4	Equipment	347,591
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	80,999
200	Total Non-Current Fixed Assets	1,450,695

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	14,768,442
3.4	Construction in Progress	45,574
3.5	Mortgage Acquisition Costs	265,634
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(198,644)
3.100	Net Mortgage Acquisition Costs	66,990
300	Total Non-Current Assets	14,881,006

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	GOODWILL	14,676,947
3A.2	DEBT SERVICE RESERVE FUND	91,495
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	14,768,442

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	18,407,848

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	5,673,397
5.2	Accrued Expenses	(4,641)
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	401,253
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	6,070,009

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	1,824,974
6.2	Due to Related Parties, Subsidiaries, and Affiliates	7,810,320
6.3	Other Long-Term Debt	1,378,019
600	Total Non-Current Liabilities	11,013,313

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	17,083,322

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(1,315,521)
8B.2	Prior Period Adjustment(s)	3,193,994
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(553,947)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	1,324,526

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustments	3,193,994
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	3,193,994
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)	18,407,848

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0		0	0	0
1.3	Improvements	1,303,000	282,389		1,585,389	(444,873)	(118,411)	(563,284)	1,022,105
1.4	Equipment	1,772,962	37,486		1,810,448	(1,387,169)	(75,688)	(1,462,857)	347,591
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles		89,999		89,999		(9,000)	(9,000)	80,999
100	Total	3,075,962	409,874	0	3,485,836	(1,832,042)	(203,099)	(2,035,141)	1,450,695

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	40,000					40,000				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	6,400,000					6,400,000	2.50%		160,000	160,000
2.5	Improvements SNF-CR	1,303,000		282,389			1,585,389	5.00%	118,411	0	118,411
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	1,772,963		37,486			1,810,449	10.00%	75,688	0	75,688

Skilled Nursing Facility Cost Report

SOUTHEAST HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 3:30 PM

2.8	Equipment REA-CR						0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	9,515,963	0	319,875	0	0	9,835,838		194,099	160,000	354,099

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?	12/31/2018
3.3	What was the value from the most recent municipal property assessment for this facility?	4,875,100
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	79
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	37,131
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,258
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	12.1
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?	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					

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)	(22,634)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(553,947)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	971,428
200	Net Cash from Operating Activities	417,481

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(319,875)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(319,875)

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	(36,807)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(36,807)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	60,799
500	Cash and Cash Equivalents (End of Year)	38,165

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/22/2020	171			171	171
1.2	12/22/2022	171	0		171	171
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.	171				
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	1,249			2,532	2,170	48,197
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,249	0	0	2,532	2,170	48,197

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
							722	54,870
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	722	54,870

Skilled Nursing Facility Cost Report**SOUTHEAST HEALTH CARE CENTER**

Filing Year: 2023

Date: 09/19/2024

Time: 3:30 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	243
3.2	0140.1	Number of MassHealth Admissions During Year	50
3.3	0150.0	Number of Discharges During Year	260
3.4	0190.0	Average Length of Stay	211
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	203
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	161

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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	1,029,501	22,706.0	1,569,110	47,944.0	2,284,970	124,087.0
1.2	Total Overtime Wages	132,472	2,009.0	354,877	6,123.0	362,278	10,540.0
1.3	Total Shift Differential	95,035		371,024		844,833	
1.4	Total Other Differentials						
100	Total	1,257,008	24,715.0	2,295,011	54,067.0	3,492,081	134,627.0

<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	4.00	2.00	2.00	5.00	2.00
2.2	Licensed Practical Nurses	4.00	2.00	2.00	5.00	2.00
2.3	Certified Nurse Aides	4.00	2.00	2.00	5.00	2.00

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	3	2.9	6,051.0
3.3	Dietary Staff	16	16.1	33,400.0
3.4	Dietician	1	1.0	2,139.0
3.5	Housekeeping/Laundry Staff	15	14.5	30,195.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	8	7.9	16,331.0
3.9	Social Services Staff	4	4.2	8,710.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	12	12.0	25,000.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	8.0	16,653.0
3.14	Administration and Officers	2	1.9	3,890.0
3.15	Security Staff			
3.16	Clerical Staff	6	5.6	11,748.0
3.17	Director of Nurses	1	1.0	2,061.0
3.18	Registered Nurses	12	11.9	24,715.0
3.19	Licensed Practical Nurses	26	26.0	54,067.0
3.20	Certified Nurse Aides	65	64.7	134,627.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	179	177.6	369,587.0

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Other		15.1	1,062	67.2	1,505	360.6	1,890		
4.3										
4.4										
4.5										
4.6										
4.7										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		15.1	1,062	67.2	1,505	360.6	1,890	0.0	0
400	Total Temporary Nursing Service Agency Expenses		15.1	1,062	67.2	1,505	360.6	1,890	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	Silva	Joseph	Administrator	Administrative & General	238,656	0	0	238,656		
5.2	Gayot	Katia	LPN	Nursing	172,432	0	0	172,432		
5.3	Clark	Michele	Administrator	Administrative & General	169,253	0	0	169,253		
5.4	Okoye	Linda	RN	Nursing	161,282	0	0	161,282		
5.5	Exume	Edwin	LPN	Nursing	146,825	0	0	146,825		

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	HJSI Athena Portfolio Finance	No	12/21/2015	03/01/2026	124	43,420	2,927,856	265,634	16,416
1.2	Other	ProCare MA	Yes	02/15/2022	01/15/2024	24	20,957	758,765	0	
1.3	Other	ProCare Investment	Yes					758,765	0	
1.4										
1.5										
100	TOTALS								265,634	16,416

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
1,824,974	0				1,824,974	12.500%	0	0	16,416
263,896		36,807			227,089	5.500%	5,108		5,108
758,765					758,765				0
					0				0
					0				0
					2,810,828		5,108	0	21,524

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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	HFG Line of Credit	No	9,127,103	0	01/01/2016	7,749,084	1,378,019	4.000%	113,374
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						1,378,019		113,374

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

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
04/16/2024 3:13PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/16/2024 3:13PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/16/2024 3:13PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/16/2024 3:13PM	(4) Related Party Transactions	Related Party Transactions.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	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/23/2024

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

--	--	--

Skilled Nursing Facility Cost Report
SOUTHEAST HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 3:30 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request