

Skilled Nursing Facility Cost Report**WEBSTER PARK REHAB & HEALTHCARE**

Filing Year: 2023

Date: 09/19/2024

Time: 3:41 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WEBSTER PARK REHAB & HEALTHCARE CTR.
1.2	MassHealth Provider ID	110098154A
1.3	Federal Employer Tax ID	371734182
1.4	VPN	0950262
1.5	Is the above information correct?	Yes
1.6	Facility Number	00872
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	56 Webster Street
1.11	City	Rockland
1.12	Zip	02370
1.13	Telephone	+1 (781) 871-0555
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.	
1.19	List the name of the entity that holds the nursing facility license.	Cedarbridge Financial Services
1.20	List realty company names as reported on each realty company cost report.	Webster Park Property
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
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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)

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
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	639,361	578	639,939
1.2	Commercial Managed Care	176,948	(633)	176,315
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	5,886,999	150,820	6,037,819
1.5	Medicare Managed Care (Part C)	1,038,592	23,481	1,062,073
1.6	MassHealth Fee-for-Service	5,135,186	344,100	5,479,286
1.7	MassHealth Managed Care	437,565	76	437,641
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	1,149,132	0	1,149,132
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	559,123	0	559,123
100	Total Nursing Facility Revenue	15,022,906	518,422	15,541,328

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
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	85,528
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	19,008
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	75
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	104,611

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)	Rev>Medicare A>COVID Stimulus	0
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Stimulus	85,528
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID	0
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Sick Pay Reimbursement	0
4.5	Other Endowment and Non-Recoverable Revenue		0
400	Total Endowment and Non-Recoverable Revenue		85,528

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,645,939

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	169,189		169,189
1.2	Director of Nurses: Employee Benefits	5,890	1,175	4,715
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,507		15,507
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	190,586		189,411
1.7	Registered Nurses: Salaries	711,316		711,316
1.8	Registered Nurses: Employee Benefits	24,761	4,938	19,823
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	65,194		65,194
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	292,611	#Error	292,611
1.200	Subtotal: Registered Nurses Expenses	1,093,882		1,088,944
1.12	Licensed Practical Nurses: Salaries	1,560,987		1,560,987
1.13	Licensed Practical Nurses: Employee Benefits	54,339	10,836	43,503
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	143,068		143,068
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	264,282		264,282
1.300	Subtotal: Licensed Practical Nurses Expenses	2,022,676		2,011,840
1.17	Certified Nurse Aides: Salaries	1,886,626		1,886,626
1.18	Certified Nurse Aides: Employee Benefits	65,673	13,099	52,574
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	172,911		172,911
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	551		551
1.400	Subtotal: Certified Nurse Aides Expenses	2,125,761		2,112,662

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	6,513	521	5,992
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	6,513		5,992
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,439,418		5,408,849

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	5,439,418		5,408,849

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	176,088		176,088
2.2	Administration: Employee Benefits	6,130	1,222	4,908
2.3	Administration: Payroll Taxes incl Workers Comp.	16,139		16,139
2.4	Administration: Purchased Service	785,485		785,485
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	983,842		982,620
2.7	Clerical Staff: Salaries	318,256	5,520	312,736
2.8	Clerical Staff: Employee Benefits	11,079	2,401	8,678
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	29,169	506	28,663
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	358,504		350,077
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	144,250		144,250
2.12	Office Supplies	26,890		26,890
2.13	Telecommunications (e.g. Internet, Phone)	13,142		13,142

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,209		3,209
2.16	Advertising: Help Wanted	31,252		31,252
2.17	Licenses and Dues: Patient Care Related Portion	19,534	1,898	17,636
2.18	Continuing Professional Education / Training and Development	292		292
2.19	Accounting Services (Not related to appeals)	25,200		25,200
2.20	Insurance: Malpractice & General Liability	125,455		125,455
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	48,315		48,315
2.23	Non-Allowable A & G Expenses	1,244,857	1,244,857	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		32,475	32,475
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,682,396		468,116
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,024,742		1,800,813
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	3,024,742		1,800,813

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCARE
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Expense>Executive Fees	10,400
2A.2	Admin Expense>Background Checks	346
2A.3	Admin Expense>Bank Fees	7,151
2A.4	Admissions Expense>SEO & Collateral Contract	5,071
2A.5	Admissions Expense>Spend Down	9,124
2A.6	Admissions Expense>Executive	11,201
2A.7	Admin Expense>ACH/CC Fees	5,022
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	48,315

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCARE
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	9,745
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	42,489
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	13,409
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	259,249
2B.15	User Fee Assessment	702,090
2B.16	Other Non-Allowable A&G Expenses	217,875
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	1,244,857

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	161,837		161,837
3.2	Staff Dev. Coord.: Employee Benefits	5,634	1,123	4,511
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	14,833		14,833
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	182,304		181,181
3.5	Plant Operation: Salaries	95,372		95,372
3.6	Plant Operation: Employee Benefits	3,320	662	2,658
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,741		8,741

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

3.8	Plant Operation: Purchased Service	68,840		68,840
3.9	Plant Operation: Supplies and Expenses	63,091		63,091
3.10	Plant Operation: Utilities	265,588		265,588
3.11	Plant Operation: Repairs	47,122		47,122
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	552,074		551,412
3.13	Dietician: Salaries	520		520
3.14	Dietician: Employee Benefits	18	4	14
3.15	Dietician: Payroll Taxes incl Workers Comp.	48		48
3.16	Dietician: Purchased Service	38,391		38,391
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	38,977		38,973
3.18	Dietary: Salaries	226,073		226,073
3.19	Dietary: Employee Benefits	7,870	1,569	6,301
3.20	Dietary: Payroll Taxes incl Workers Comp.	20,720		20,720
3.21	Dietary: Food	143,565		143,565
3.22	Dietary: Purchased Service	534,460		534,460
3.23	Dietary: Supplies and Expenses	40,288		40,288
3.400	Subtotal: Dietary Expenses	972,976		971,407
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	406,644		406,644
3.28	Housekeeping/Laundry: Supplies and Expenses	25,925		25,925
3.29	Housekeeping/Laundry: Linen and Bedding	275		275
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	432,844		432,844
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	407,292		407,292

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	14,178	2,827	11,351
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	37,329		37,329
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	458,799		455,972
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	219,582		219,582
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	7,644	1,524	6,120
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,125		20,125
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	247,351		245,827
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	114,727		114,727
3.49	Social Service Worker: Employee Benefits	3,994	796	3,198
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,515		10,515
3.51	Social Service Worker: Purchased Service	14,454		14,454
3.1000	Subtotal: Social Service Worker Expenses	143,690		142,894
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	8,200		8,200
3.57	Indirect Restorative Therapy: Employee Benefits	285	57	228
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	752		752
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	62,924	62,924	0

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCARE
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

3.61	Direct Restorative Therapy: Benefits	7,957	7,957	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	80,118		9,180
3.64	Recreational Therapy/Activities: Salaries	197,110		197,110
3.65	Recreational Therapy/Activities: Employee Benefits	6,862	1,368	5,494
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,066		18,066
3.67	Recreational Therapy/Activities: Purchased Service	10,175		10,175
3.68	Recreational Therapy/Activities: Supplies and Expenses	37,158		37,158
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	269,371		268,003
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	42,205		42,205
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	78,725		78,725
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	225,346		225,346
3.87	Legend Drugs	1,114,395	1,114,395	0
3.88	Personal Protective Equipment	10,028		10,028

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

3.89	House Supplies Not Resold	165,708		165,708
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	20,861		20,861
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	1,657,268		542,873
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,035,772		3,840,566
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		75	75
3.1800	Subtotal: Variable Recoverable Income	0		75
300	Total: Net Variable Expenses Including Recoverable Income	5,035,772		3,840,491

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	24,087	(324,577)	348,664
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		886,829	886,829
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0	0	0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	28,292		28,292
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	88,285		88,285
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	655		655
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR		80,000	80,000
4.14	Real Property Rent Expense SNF-CR	2,150,377	2,150,377	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	2,291,696		1,432,725
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	2,291,696		1,432,725

Skilled Nursing Facility Cost Report**WEBSTER PARK REHAB & HEALTHCAR**

Filing Year: 2023

Date: 09/19/2024

Time: 3:41 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	15,791,628		12,482,953
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	15,791,628		12,482,878

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	15,541,328
1A.2	Other Revenue	75
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	15,541,403
1A.4	Salaries and Wages	6,253,175
1A.5	Employee Benefits	217,677
1A.6	Supplies and Other (including Payroll Taxes)	9,037,440
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	259,249
1A.9	Depreciation and Amortization Expenses	24,087
1A.200	Total Operating Expenses	15,791,628
1A.300	Income(Loss) from Operations	(250,225)
	Non-Operating Income and Expenses	
1A.10	Interest Income	19,008
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)	85,528
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(145,689)
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)	(145,689)

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,645,939
2.2	Total Nursing Expenses (Schedule 3)	5,439,418
2.3	Total Administrative and General Expenses (Schedule 3)	3,024,742
2.4	Total Variable Expenses (Schedule 3)	5,035,772
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,291,696
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	15,791,628
200	Cost Reported Net Income(Loss)	(145,689)

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)		(145,689)
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)		(145,689)

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

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	203,934
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	3,079,410
1.6	Less Reserve for Bad Debt	(557,943)
1.100	Subtotal: Net Patient Accounts Receivable	2,521,467
1.7	Receivable from Officers/Owners/Employees	2,700
1.8	Receivable from Affiliates/Related Parties	2,835,909
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	49,627
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	15,255
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	7,745
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	309,860
100	Total Current Assets	5,946,497

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Third Party Settl>Medicare A	83,714
1A.2	Current Receivables>Reimbursed Lawsuits	12,647
1A.3	Current Assets>Internal Replacement Reserve Fund	213,499
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	309,860
Non-Current Fixed Assets		
Table 2	1	
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	93,960
2.4	Equipment	37,476
2.5	Software/Limited Life Assets	4,994
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	136,430

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	0
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	0

Detail of Other Deferred Charges and Non-Current Assets

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

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	6,082,927

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	619,105
5.2	Accrued Expenses	48,585
5.3	Due to Insurance Payers	185,640
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	628,230
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	51,918
500	Total Current Liabilities	1,533,478

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Current Payables>Resident Funds	29,134
5A.2	Current Payables>Resident Security Deposits	11,100
5A.3	Current Payables>401k Employer Match	10,431
5A.4	Current Payables>Misc PR Deduction	1,253
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	51,918

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	329,901
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	329,901

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,863,379

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	4,101,810
8B.2	Prior Period Adjustment(s)	263,427
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(145,689)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	4,219,548

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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 Adjustment	263,427
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	263,427
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	6,082,927

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

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	135,861	17,283		153,144	(48,865)	(10,319)	(59,184)	93,960
1.4	Equipment	110,964			110,964	(60,473)	(13,015)	(73,488)	37,476
1.5	Software/Limited Life Assets	11,230	5,650		16,880	(11,133)	(753)	(11,886)	4,994
1.6	Motor Vehicles				0		0	0	0
100	Total	258,055	22,933	0	280,988	(120,471)	(24,087)	(144,558)	136,430

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	271,462					271,462				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	3,404,541					3,404,541	2.50%		85,114	85,114
2.5	Improvements SNF-CR	135,861		17,283		0	153,144	5.00%	10,319	0	10,319
2.6	Improvements REA-CR	4,786,258					4,786,258	5.00%		239,463	239,463
2.7	Equipment SNF-CR	110,964		0			110,964	10.00%	13,015	0	13,015

Skilled Nursing Facility Cost Report

WEBSTER PARK REHAB & HEALTHCAR

Filing Year: 2023

Date: 09/19/2024

Time: 3:41 PM

2.8	Equipment REA-CR	224,754					224,754	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	11,718		5,650			17,368	33.33%	753	0	753
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	8,945,558	0	22,933	0	0	8,968,491		24,087	324,577	348,664

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?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	6,741,800
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?	49
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	33,695
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	23,616
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?	1.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	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)	840,249

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(145,689)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(467,693)
200	Net Cash from Operating Activities	(613,382)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(22,933)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(22,933)

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

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(636,315)
500	Cash and Cash Equivalents (End of Year)	203,934

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCARE
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	12/01/2021	110			110	110
1.2	12/01/2019	110			110	110
1.3	12/01/2023	110	0		110	110
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	110				
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	1,806	472	0	7,647	1,985	21,251
2.2	Residential Care	0	0				
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)	19				7	485
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,825	472	0	7,647	1,992	21,736

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
1,558							1,814	36,533
								0
								0
								0
								0
								0
								0
								0
45							20	576
								0
								0
								0
1,603	0	0	0	0	0	0	1,834	37,109

Skilled Nursing Facility Cost Report**WEBSTER PARK REHAB & HEALTHCARE**

Filing Year: 2023

Date: 09/19/2024

Time: 3:41 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	620
3.2	0140.1	Number of MassHealth Admissions During Year	156
3.3	0150.0	Number of Discharges During Year	618
3.4	0190.0	Average Length of Stay	60
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	358
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	104

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 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	662,246	9,078.0	1,264,062	32,247.0	1,550,092	69,589.0
1.2	Total Overtime Wages	49,070	662.0	296,925	4,919.0	336,534	10,068.0
1.3	Total Shift Differential	12,016		50,786		88,237	
1.4	Total Other Differentials						
100	Total	723,332	9,740.0	1,611,773	37,166.0	1,974,863	79,657.0

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

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCARE
Filing Year: 2023

Date: 09/19/2024

Time: 3:41 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	2	1.9	4,042.0
3.2	Plant Operations	2	1.5	3,182.0
3.3	Dietary Staff	5	5.1	10,652.0
3.4	Dietician	1	0.0	8.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	4	4.0	8,408.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.5	5,121.0
3.9	Social Services Staff	1	1.2	2,405.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.1	121.0
3.12	Restorative Therapy - Indirect Staff	1	0.7	1,466.0
3.13	Recreational Staff	5	5.0	10,419.0
3.14	Administration and Officers	1	1.0	2,032.0
3.15	Security Staff			
3.16	Clerical Staff	6	5.5	11,451.0
3.17	Director of Nurses	1	1.0	2,024.0
3.18	Registered Nurses	5	4.7	9,740.0
3.19	Licensed Practical Nurses	18	17.9	37,166.0
3.20	Certified Nurse Aides	38	38.3	79,657.0
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	93	90.4	187,894.0

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Caring Staffing Solutions, LLC	TNQY	1,739.3	144,375	341.3	24,115				
4.3	CONNECTRN INC	TGKV	33.3	1,564	62.0	1,953				
4.4	Kavida Healthcare, Inc	TVTE	162.5	12,411	40.8	4,200				
4.5	On Call Staffing Agency LLC	TWMA	1,376.3	87,810	1,922.8	179,732				
4.6	Paramount Healthcare Services	TNVC	262.5	20,212	279.5	35,305	16.8	551		
4.7	Ryben Staffing LLC	TTP5	494.5	17,743	147.0	8,632				
4.8	Other		72.1	8,496	111.9	10,345				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,140.5	292,611	2,905.3	264,282	16.8	551	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,140.5	292,611	2,905.3	264,282	16.8	551	0.0	0

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

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	Beauchamp	Marie Jose	LPN	Nursing	157,222	0	0	157,222
5.2	Fontaine	Junie	LPN	Nursing	154,921	0	0	154,921
5.3	Funk	Bryan	Administrat or	Administrative & General	133,962	0	0	133,962
5.4	Almeida	Ana	Case Manager/Cli nical Liaison	Plant & Operations	124,947	0	0	124,947
5.5	Frazier	Kandace	Director of Nursing	Nursing	124,181	0	0	124,181

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										
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report
WEBSTER PARK REHAB & HEALTHCAR
Filing Year: 2023

Date: 09/19/2024
Time: 3:41 PM

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
					0				0
					0				0
					0				0
					0		0	0	0

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

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

WEBSTER PARK REHAB & HEALTHCAR

Filing Year: 2023

Date: 09/19/2024

Time: 3:41 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
04/11/2024 11:38AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/11/2024 11:38AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/11/2024 11:38AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/11/2024 11:39AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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. Bavalack
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.Bavalack@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:	04/12/2024

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

WEBSTER PARK REHAB & HEALTHCAR

Filing Year: 2023

Date: 09/19/2024

Time: 3:41 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	[] 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	
2.3	Last Name	
2.4	First Name	
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	

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