

Skilled Nursing Facility Cost Report**WILMINGTON REHAB CENTER LLC**

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WILMINGTON REHAB CENTER LLC
1.2	MassHealth Provider ID	110153552A
1.3	Federal Employer Tax ID	832644133
1.4	VPN	0950742
1.5	Is the above information correct?	Yes
1.6	Facility Number	01072
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	90 West Street
1.11	City	Wilmington
1.12	Zip	01887
1.13	Telephone	+1 (978) 658-2700
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Pointe Group Care LLC
1.19	List the name of the entity that holds the nursing facility license.	Wilmington Rehab Center LLC
1.20	List realty company names as reported on each realty company cost report.	West Ave 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
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Tamara
2.2	Nursing Facility or Firm Name	Roth & Co
2.3	Title	Senior Cost Report Specialist
2.4	Street Address	1428 36th Street
2.5	City	Brooklyn
2.6	State	NY
2.7	Zip Code	11218
2.8	Phone Number	+1 (248) 968-4100
2.9	Email Address	tu@rothcocpa.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	Tamara Unger
3.3	Nursing Facility or Firm Name	Roth& Co
3.4	Title	Senior Cost Report Specialist
3.5	Street Address	1428 36th Street
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11218
3.9	Phone Number	+1 (248) 968-4100
3.10	Email Address	tu@rothcocpa.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
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,207,938	106	1,208,044
1.2	Commercial Managed Care	629,998	542,495	1,172,493
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,169,516	921,453	3,090,969
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	8,542,482	173,951	8,716,433
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE	226,673	41,846	268,519
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue		(2,597)	(2,597)
100	Total Nursing Facility Revenue	12,776,607	1,677,254	14,453,861

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
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	41,933
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	299
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,091,931
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,134,163

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)	Stimulus	41,933
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		41,933

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,588,024

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	207,307		207,307
1.2	Director of Nurses: Employee Benefits	6,175		6,175
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	18,564		18,564
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)		6,956	6,956
1.100	Subtotal: Director of Nurses Expenses	232,046		239,002
1.7	Registered Nurses: Salaries	465,773		465,773
1.8	Registered Nurses: Employee Benefits	13,874		13,874
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	41,710		41,710
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	69,985	0	69,985
1.200	Subtotal: Registered Nurses Expenses	591,342		591,342
1.12	Licensed Practical Nurses: Salaries	2,049,137		2,049,137
1.13	Licensed Practical Nurses: Employee Benefits	61,039		61,039
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	183,501		183,501
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	260,947	0	260,947
1.300	Subtotal: Licensed Practical Nurses Expenses	2,554,624		2,554,624
1.17	Certified Nurse Aides: Salaries	1,988,984		1,988,984
1.18	Certified Nurse Aides: Employee Benefits	59,247		59,247
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	178,114		178,114
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	213,147	0	213,147
1.400	Subtotal: Certified Nurse Aides Expenses	2,439,492		2,439,492

Skilled Nursing Facility Cost Report

WILMINGTON REHAB CENTER LLC

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,817,504		5,824,460

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,817,504		5,824,460

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	202,408		202,408
2.2	Administration: Employee Benefits	6,029		6,029
2.3	Administration: Payroll Taxes incl Workers Comp.	18,126		18,126
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	226,563		226,563
2.7	Clerical Staff: Salaries	284,061		284,061
2.8	Clerical Staff: Employee Benefits	8,461		8,461
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	25,438		25,438
2.10	Clerical Staff: Purchased Service	114		114
2.200	Subtotal: Clerical Staff Expenses	318,074		318,074
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	30,084	6,187	23,897
2.12	Office Supplies	21,242		21,242
2.13	Telecommunications (e.g. Internet, Phone)	24,827		24,827

Skilled Nursing Facility Cost Report

WILMINGTON REHAB CENTER LLC

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	594		594
2.16	Advertising: Help Wanted	100		100
2.17	Licenses and Dues: Patient Care Related Portion	19,793		19,793
2.18	Continuing Professional Education / Training and Development	60		60
2.19	Accounting Services (Not related to appeals)	10,400		10,400
2.20	Insurance: Malpractice & General Liability	187,491		187,491
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	(80,862)		(80,862)
2.23	Non-Allowable A & G Expenses	2,375,051	2,375,051	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		2,005	2,005
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		919,973	919,973
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		33,810	33,810
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	2,588,780		1,163,330
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,133,417		1,707,967
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,133,417		1,707,967

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Software Support	82,803
2A.2	Professional Services	2,679
2A.3	Equipment Rental	2,693
2A.4	Bank Charges	2,816
2A.5	CORI	255
2A.6	Filing Fees	1,600
2A.7	Credit Card Expense	7,866
2A.8	LOC Fees- Unused Line	1,245
2A.9	LOC Fees- Col Mgmt	6,932
2A.10	Finance Charge	4,106
2A.11	Miscellaneous Expenses	600
2A.12	Misc Exp- LOC	5,598
2A.13	Prior Year Adjustments	(200,055)
2A.100	Subtotal: Other A&G Expenses	(80,862)

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,042
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	110,487
2B.7	Key Person Insurance	
2B.8	Management Company Fees	865,663
2B.9	Management Consultants	
2B.10	Interest on Working Capital	350,565
2B.11	Fines, Late Fees, Penalties, including Interest	55,416
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	119,274
2B.15	User Fee Assessment	871,604
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	2,375,051

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
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	122,130		122,130
3.6	Plant Operation: Employee Benefits	3,638		3,638
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,937		10,937

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

3.8	Plant Operation: Purchased Service	85,170		85,170
3.9	Plant Operation: Supplies and Expenses	30,255		30,255
3.10	Plant Operation: Utilities	189,942		189,942
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	442,072		442,072
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	74,150		74,150
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	74,150		74,150
3.18	Dietary: Salaries	468,435		468,435
3.19	Dietary: Employee Benefits	13,953		13,953
3.20	Dietary: Payroll Taxes incl Workers Comp.	41,948		41,948
3.21	Dietary: Food	307,991		307,991
3.22	Dietary: Purchased Service	1,250		1,250
3.23	Dietary: Supplies and Expenses	39,753		39,753
3.400	Subtotal: Dietary Expenses	873,330		873,330
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	531,740		531,740
3.28	Housekeeping/Laundry: Supplies and Expenses	17,751		17,751
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	549,491		549,491
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	40,234		40,234

Skilled Nursing Facility Cost Report**WILMINGTON REHAB CENTER LLC**

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	1,198		1,198
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,603		3,603
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	45,035		45,035
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	201,307		201,307
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	5,996		5,996
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,027		18,027
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	800		800
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	226,130		226,130
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	44,053		44,053
3.49	Social Service Worker: Employee Benefits	1,312		1,312
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	3,945		3,945
3.51	Social Service Worker: Purchased Service	171,431		171,431
3.1000	Subtotal: Social Service Worker Expenses	220,741		220,741
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	187,849		187,849
3.60	Direct Restorative Therapy: Salaries		0	0

Skilled Nursing Facility Cost Report

WILMINGTON REHAB CENTER LLC

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 PM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	442,390	442,390	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	630,239		187,849
3.64	Recreational Therapy/Activities: Salaries	153,122		153,122
3.65	Recreational Therapy/Activities: Employee Benefits	4,561		4,561
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,712		13,712
3.67	Recreational Therapy/Activities: Purchased Service	2,110		2,110
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,520		1,520
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	175,025		175,025
3.70	Resident Care Assistant: Salaries	38,658		38,658
3.71	Resident Care Assistant: Employee Benefits	1,152		1,152
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	3,462		3,462
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	43,272		43,272
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	11,122		11,122
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	36,000		36,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	288,052	288,052	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

3.89	House Supplies Not Resold	335,972		335,972
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,718		2,718
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	673,864		385,812
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,953,349		3,222,907
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,091,931	1,091,931
3.1800	Subtotal: Variable Recoverable Income	0		1,091,931
300	Total: Net Variable Expenses Including Recoverable Income	3,953,349		2,130,976

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	475,035	100,046	374,989
4.2	Long-Term Interest Expense SNF-CR	12,737		12,737
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		40,058	40,058
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		108,265	108,265
4.10	Personal Property Tax Expense SNF-CR	17,886		17,886
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	1,367,480	1,361,667	5,813
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	3,000,000	3,000,000	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	4,873,138		559,748
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	4,873,138		559,748

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	17,777,408		11,315,082
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	17,777,408		10,223,151

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

Skilled Nursing Facility Cost Report**WILMINGTON REHAB CENTER LLC**

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses	24,078	24,078	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	24,078	24,078	

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	14,453,862
1A.2	Other Revenue	1,133,863
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	15,587,725
1A.4	Salaries and Wages	6,265,608
1A.5	Employee Benefits	186,636
1A.6	Supplies and Other (including Payroll Taxes)	10,367,554
1A.7	Interest Expense	363,302
1A.8	Provision for Bad Debt	119,274
1A.9	Depreciation and Amortization Expenses	475,035
1A.200	Total Operating Expenses	17,777,409
1A.300	Income(Loss) from Operations	(2,189,684)
	Non-Operating Income and Expenses	
1A.10	Interest Income	299
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	(24,078)
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(2,213,463)
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)	(2,213,463)

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,588,024
2.2	Total Nursing Expenses (Schedule 3)	5,817,504
2.3	Total Administrative and General Expenses (Schedule 3)	3,133,417
2.4	Total Variable Expenses (Schedule 3)	3,953,349
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	4,873,138
2.6	Total Other Business Expenses (Schedule 4)	24,078
2.100	Subtotal: Total Facility Expenses	17,801,486
200	Cost Reported Net Income(Loss)	(2,213,462)

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)		(2,213,463)
3.2	Reconciling Item	Rounding	1
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)		(2,213,462)

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	(362,588)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,462,865
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	2,462,865
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(4,800)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	(34,308)
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	(28,152)
100	Total Current Assets	2,033,017

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Net Payroll	2,755
1A.2	Capital Lease Assets	63,683
1A.3	Accum Amort - Capital Lease Assets	(55,971)
1A.4	A/R Pre-sale	(38,619)
1A.100	Subtotal: Other Current Assets	(28,152)

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	2,399,368
2.4	Equipment	173,410
2.5	Software/Limited Life Assets	870
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,573,648

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	7,376,729
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	147,386
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(36,884)
3.100	Net Mortgage Acquisition Costs	110,502
300	Total Non-Current Assets	7,487,231

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	7,376,729
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	7,376,729

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	12,093,896

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,818,216
5.2	Accrued Expenses	148,782
5.3	Due to Insurance Payers	406,832
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	(5,115,120)
5.7	Accrued Salaries and Payroll Liabilities	583,343
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	5,394
5.10	Other Current Liabilities	92,551
500	Total Current Liabilities	(2,060,002)

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	PNA Checking Account - Due To Resid	51,374
5A.2	PNA Savings Account - Due To Reside	41,177
5A.100	Subtotal: Other Current Liabilities	92,551

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	9,918,186
6.3	Other Long-Term Debt	2,693,238
600	Total Non-Current Liabilities	12,611,424

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	10,551,422

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	3,755,939
8B.2	Prior Period Adjustment(s)	(3)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(2,213,462)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	1,542,474

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	(3)
8D.100	Subtotal: Prior Period Adjustments	(3)

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
 Filing Year: 2023

Date: 12/19/2024
 Time: 2:02 PM

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)	12,093,896

Skilled Nursing Facility Cost Report

WILMINGTON REHAB CENTER LLC

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 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
1.3	Improvements	2,109,214	589,864		2,699,078	(49,387)	(250,323)	(299,710)	2,399,368
1.4	Equipment	1,109,831	13,346		1,123,177	(725,967)	(223,800)	(949,767)	173,410
1.5	Software/Limited Life Assets	3,175	423		3,598	(1,816)	(912)	(2,728)	870
1.6	Motor Vehicles				0			0	0
100	Total	3,222,220	603,633	0	3,825,853	(777,170)	(475,035)	(1,252,205)	2,573,648

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	510,000					510,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	4,590,000					4,590,000			114,750	114,750
2.5	Improvements SNF-CR	2,109,214		589,863			2,699,077	5.00%	250,323	(115,369)	134,954
2.6	Improvements REA-CR	246,832					246,832	5.00%		12,342	12,342
2.7	Equipment SNF-CR	1,109,831		13,347			1,123,178	10.00%	223,800	(111,482)	112,318

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	3,175		423		3,598	33.33%	912	(287)	625
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	8,569,052	0	603,633	0	0	9,172,685	475,035	(100,046)	374,989

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1992
3.2	What was the date of the most recent assessed property value of this facility?	06/30/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	4,245,300
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?	75
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	4,245,300
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,906
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	15.6
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	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)	(69,959)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(2,213,464)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,851,440
2.3	Increases (Decreases) to Cash Provided by Operating Activities	3,353,106
200	Net Cash from Operating Activities	2,991,082

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(603,633)
300	Net Cash from Investing Activities	(603,633)

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	(2,680,078)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(2,680,078)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(292,629)
500	Cash and Cash Equivalents (End of Year)	(362,588)

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	06/01/2019	142			142	142
1.2	06/01/2021	142			142	142
1.3	06/01/2023	142	0		142	142
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	142				
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	2,514			4,503		30,569
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)	6					142
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,520	0	0	4,503	0	30,711

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
 Filing Year: 2023

Date: 12/19/2024
 Time: 2:02 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
3,105	1,150							41,841
								0
								0
								0
								0
								0
								0
								0
								0
	8							156
								0
								0
								0
3,105	1,158	0	0	0	0	0	0	41,997

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	278
3.2	0140.1	Number of MassHealth Admissions During Year	30
3.3	0150.0	Number of Discharges During Year	268
3.4	0190.0	Average Length of Stay	37
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	200
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	78

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	357,890	7,736.8	1,350,837	28,296.6	1,553,543	56,757.9
1.2	Total Overtime Wages	107,883	1,866.8	698,299	11,802.0	435,441	12,169.5
1.3	Total Shift Differential	26,880		111,498		169,687	
1.4	Total Other Differentials						
100	Total	492,653	9,603.6	2,160,634	40,098.6	2,158,671	68,927.4

<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	1.50	1.50	1.25	2.75	3.00
2.2	Licensed Practical Nurses	1.50	1.50	1.25	2.75	3.00
2.3	Certified Nurse Aides	1.50	1.50	0.75	2.25	2.50

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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	2.0	4,184.4
3.3	Dietary Staff	10	9.9	20,628.2
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,945.4
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.0	4,171.4
3.9	Social Services Staff	1	0.6	1,298.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	3.1	6,492.9
3.14	Administration and Officers	2	1.4	2,885.7
3.15	Security Staff			
3.16	Clerical Staff	5	4.9	10,268.6
3.17	Director of Nurses	2	1.3	2,723.4
3.18	Registered Nurses	5	4.6	9,603.6
3.19	Licensed Practical Nurses	20	19.3	40,098.6
3.20	Certified Nurse Aides	34	33.1	68,927.4
3.21	Resident Care Assistants	1	0.9	1,799.9
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	91	84.0	175,028.0

Skilled Nursing Facility Cost Report

WILMINGTON REHAB CENTER LLC

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 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									
Registered Temporary Nursing Service Agencies										
4.2	Active Healthcare, Inc.	T4O9	1,128.3	68,712	2,228.8	186,918	44,349.0	160,142		
4.3	Other		19.3	1,273	9.0	490	469.5	39,934		
4.4	Savens Home Care Services LLC	TIJS			484.5	73,539				
4.5	Mas Medical Staffing, Corp	TJ4S					20.0	630		
4.6	Fusion Medical Staffing LLC	TTRC					355.5	12,441		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,147.6	69,985	2,722.3	260,947	45,194.0	213,147	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,147.6	69,985	2,722.3	260,947	45,194.0	213,147	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	Mcdonough	Mary	RN	Nursing	170,459			170,459
5.2			RN	Nursing	197,197			197,197
5.3			LPN	Nursing	244,685			244,685
5.4			LPN	Nursing	338,148			338,148
5.5			LPN	Nursing	371,409			371,409

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

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

Skilled Nursing Facility Cost Report
WILMINGTON REHAB CENTER LLC
 Filing Year: 2023

Date: 12/19/2024
 Time: 2:02 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

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							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
WILMINGTON REHAB CENTER LLC
Filing Year: 2023

Date: 12/19/2024
Time: 2:02 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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/16/2024 11:35AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 5:00PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 5:01PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 5:01PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 5:01PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Tamara Unger

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	Tamara Unger
1.2	Nursing Facility or Firm Name	Roth& Co
1.3	Title	Senior Cost Report Specialist
1.4	Street Address	1428 36th Street
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11218
1.8	Phone Number	+1 (248) 968-4100
1.9	Email Address	tu@rothcocpa.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:	11/03/2024

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

WILMINGTON REHAB CENTER LLC

Filing Year: 2023

Date: 12/19/2024

Time: 2:02 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	04/18/2024
2.3	Last Name	Berkowitz
2.4	First Name	Benjamin
2.5	Middle Name	
2.6	Title	Owner
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