

Skilled Nursing Facility Cost Report**CARLETON-WILLARD VILLAGE**

Filing Year: 2023

Date: 09/19/2024

Time: 2:04 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CARLETON-WILLARD VILLAGE
1.2	MassHealth Provider ID	110026025A
1.3	Federal Employer Tax ID	042105844
1.4	VPN	0913138
1.5	Is the above information correct?	Yes
1.6	Facility Number	00289
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	100 Old Billerica Road
1.11	City	Bedford
1.12	Zip	01730
1.13	Telephone	+1 (781) 275-8700
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Carleton Willard Homes, Inc
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Michael Matthews
2.2	Nursing Facility or Firm Name	Carleton Willard Homes, Inc
2.3	Title	CFO
2.4	Street Address	100 Old Billerica Road
2.5	City	Bedford
2.6	State	MA
2.7	Zip Code	01730
2.8	Phone Number	+1 (781) 275-8700
2.9	Email Address	mmatthews@cwvillage.org

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	☐ 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	Amanda Springborn
3.3	Nursing Facility or Firm Name	RSM US LLP
3.4	Title	Director
3.5	Street Address	1450 American Lane
3.6	City	Schaumburg
3.7	State	IL
3.8	Zip Code	60173
3.9	Phone Number	+1 (314) 925-3838
3.10	Email Address	amanda.springborn@rsmus.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	12,679,038	5,547	12,684,585
1.2	Commercial Managed Care	113,579	29,245	142,824
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,802,164	301,097	2,103,261
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	3,116,290		3,116,290
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
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			0
100	Total Nursing Facility Revenue	17,711,071	335,889	18,046,960

Detail of Ancillary Revenue

Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	21,747,308
3.2	Endowment and Other Non-Recoverable Revenue	4,655,894
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	567,676
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	26,970,878

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID grants	88,128
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)	Net Unrealized gain/loss on investments	3,860,072
4.5	Other Endowment and Non-Recoverable Revenue		707,694
400	Total Endowment and Non-Recoverable Revenue		4,655,894

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	45,017,838

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	164,541		164,541
1.2	Director of Nurses: Employee Benefits	18,413		18,413
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,955		13,955
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	196,909		196,909
1.7	Registered Nurses: Salaries	2,567,122		2,567,122
1.8	Registered Nurses: Employee Benefits	287,280		287,280
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	217,725		217,725
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	202,092	22,887	179,205
1.200	Subtotal: Registered Nurses Expenses	3,274,219		3,251,332
1.12	Licensed Practical Nurses: Salaries	1,764,860		1,764,860
1.13	Licensed Practical Nurses: Employee Benefits	197,501		197,501
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	149,683		149,683
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	288,721	25,120	263,601
1.300	Subtotal: Licensed Practical Nurses Expenses	2,400,765		2,375,645
1.17	Certified Nurse Aides: Salaries	3,934,029		3,934,029
1.18	Certified Nurse Aides: Employee Benefits	440,248		440,248
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	333,657		333,657
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	797,714	217,244	580,470
1.400	Subtotal: Certified Nurse Aides Expenses	5,505,648		5,288,404

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	5,885		5,885
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	5,885		5,885
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	11,383,426		11,118,175

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	11,383,426		11,118,175

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	228,974		228,974
2.2	Administration: Employee Benefits	25,624		25,624
2.3	Administration: Payroll Taxes incl Workers Comp.	19,420		19,420
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	391,447	391,447	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	665,465		274,018
2.7	Clerical Staff: Salaries	1,326,751		1,326,751
2.8	Clerical Staff: Employee Benefits	148,473	73,594	74,879
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	112,526		112,526
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	1,587,750		1,514,156
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	85,635		85,635
2.12	Office Supplies	247,957	157,857	90,100
2.13	Telecommunications (e.g. Internet, Phone)	78,815		78,815

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	2,119		2,119
2.16	Advertising: Help Wanted	31,272		31,272
2.17	Licenses and Dues: Patient Care Related Portion	28,352		28,352
2.18	Continuing Professional Education / Training and Development	15,906		15,906
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	109,047		109,047
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	770,658	14,023	756,635
2.23	Non-Allowable A & G Expenses	1,111,235	1,111,235	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			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	2,480,996		1,197,881
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	4,734,211		2,986,055
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	4,734,211		2,986,055

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Donations	14,023
2A.2	Purchased Services	756,635
2A.100	Subtotal: Other A&G Expenses	770,658

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	5,637
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	79,302
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	43,323
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	16,238
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	730,000
2B.15	User Fee Assessment	236,735
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	1,111,235

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	137,317		137,317
3.2	Staff Dev. Coord.: Employee Benefits	15,367		15,367

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,646		11,646
3.4	Staff Dev. Coord.: Purchased Service	241,250		241,250
3.100	Subtotal: Staff Development Coordinator Expenses	405,580		405,580
3.5	Plant Operation: Salaries	569,766		569,766
3.6	Plant Operation: Employee Benefits	63,761		63,761
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	48,324		48,324
3.8	Plant Operation: Purchased Service	528,710		528,710
3.9	Plant Operation: Supplies and Expenses	132,514		132,514
3.10	Plant Operation: Utilities	1,135,371		1,135,371
3.11	Plant Operation: Repairs	301,859		301,859
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	2,780,305		2,780,305
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			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	2,788,176		2,788,176
3.19	Dietary: Employee Benefits	312,018		312,018
3.20	Dietary: Payroll Taxes incl Workers Comp.	236,473		236,473
3.21	Dietary: Food	897,053		897,053
3.22	Dietary: Purchased Service	137,652		137,652
3.23	Dietary: Supplies and Expenses	239,230	2,209	237,021
3.400	Subtotal: Dietary Expenses	4,610,602		4,608,393
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	924,687		924,687
3.28	Housekeeping/Laundry: Supplies and Expenses	83,302		83,302
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,007,989		1,007,989

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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	269,253		269,253
3.37	Unit Clerk & Medical Records: Employee Benefits	30,131		30,131
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	22,836		22,836
3.39	Unit Clerk & Medical Records: Purchased Service	58,304		58,304
3.700	Subtotal: Unit Clerk and Medical Record Expenses	380,524		380,524
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	156,015		156,015
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,459		17,459
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,232		13,232
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	186,706		186,706
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	203,921		203,921
3.49	Social Service Worker: Employee Benefits	22,820		22,820
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,295		17,295
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	244,036		244,036
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

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	157,567		157,567
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	121,028	121,028	0
3.61	Direct Restorative Therapy: Benefits	23,809	23,809	0
3.62	Direct Restorative Therapy: Consultants	564,770	564,770	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	867,174		157,567
3.64	Recreational Therapy/Activities: Salaries	448,456		448,456
3.65	Recreational Therapy/Activities: Employee Benefits	50,186		50,186
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	38,035		38,035
3.67	Recreational Therapy/Activities: Purchased Service	253,914		253,914
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,337		8,337
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	798,928		798,928
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	50,603		50,603
3.75	Security: Employee Benefits	5,663		5,663
3.76	Security: Payroll Taxes including Workers Comp.	4,292		4,292
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	60,558		60,558
3.78	Travel: Motor Vehicle Expense	48,161		48,161
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	36,810		36,810

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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	2,111		2,111
3.87	Legend Drugs	135,829	135,829	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	238,068		238,068
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	200,022	200,022	0
3.92	Pharmacy Consultant	9,010		9,010
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	670,011		334,160
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	12,012,413		10,964,746
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	12,012,413		10,964,746

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	3,241,436	2,425,897	815,539
4.2	Long-Term Interest Expense SNF-CR	524,980		524,980
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	97,870		97,870
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	3,864,286		1,438,389
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	3,864,286		1,438,389

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<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	31,994,336		26,507,365
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	31,994,336		26,507,365

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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	Yes
1.12	Does the nursing facility have other business activities not listed above?	Yes
1.13	Describe the other business activities:	Independent Living

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	5,363,435
2.8	3026.2	Other	16,383,873
200	3026.0	TOTAL OTHER BUSINESS REVENUE	21,747,308

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other	9,586,704	9,586,704	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	9,586,704	9,586,704	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	39,343,463
1B.2	Other Revenue	2,527,509
1B.3	Net Assets Released from Restriction	40,468
1B.100	Total Operating Revenue	41,911,440
1B.4	Salaries and Wages	18,554,809
1B.5	Employee Benefits	2,283,925
1B.6	Supplies and Other (including Payroll Taxes)	16,245,890
1B.7	Interest Expense	524,980
1B.8	Provision for Bad Debt	730,000
1B.9	Depreciation and Amortization Expenses	3,241,436
1B.200	Total Operating Expenses	41,581,040
1B.300	Income(Loss) from Operations	330,400
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	420,234
1B.12	Realized Gain(Loss) from Investments	127,438
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	(9,268)
1B.14	Other Non-Operating Income(Expense)	(1,283,978)
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	29,618
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	3,860,072
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	3,474,516

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	45,017,838
2.2	Total Nursing Expenses (Schedule 3)	11,383,426
2.3	Total Administrative and General Expenses (Schedule 3)	4,734,211
2.4	Total Variable Expenses (Schedule 3)	12,012,413
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	3,864,286
2.6	Total Other Business Expenses (Schedule 4)	9,586,704
2.100	Subtotal: Total Facility Expenses	41,581,040
200	Cost Reported Net Income(Loss)	3,436,798

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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)		3,474,516
3.2	Reconciling Item	Net assets released from donor restrictions	(40,468)
3.3	Reconciling Item	Various	2,750
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		3,436,798

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

Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	2,176,428
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	4,874,994
1.6	Less Reserve for Bad Debt	(1,173,373)
1.100	Subtotal: Net Patient Accounts Receivable	3,701,621
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	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	594,025
100	Total Current Assets	6,472,074

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Inventory & Prepaid	594,025
1A.100	Subtotal: Other Current Assets	594,025

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	2,027,354
2.2	Buildings	22,102,939
2.3	Improvements	11,468,185
2.4	Equipment	2,921,625
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	207,357
200	Total Non-Current Fixed Assets	38,727,460

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	38,911,214
3.2	Non-Current Assets Whose Use is Limited	86,343
3.3	Other Deferred Charges and Non-Current Assets	136,167
3.4	Construction in Progress	1,643,621
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	40,777,345

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Beneficial interest in perpetual trust	136,167
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	136,167

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	85,976,879

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,469,886
5.2	Accrued Expenses	1,832,685
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	530,764
5.7	Accrued Salaries and Payroll Liabilities	
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	1,089,325
500	Total Current Liabilities	6,922,660

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Current portion of estimated entrance fee refunds	769,000
5A.2	Refundable entrance fees	320,325
5A.100	Subtotal: Other Current Liabilities	1,089,325

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	13,569,976
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	41,043,772
600	Total Non-Current Liabilities	54,613,748

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	61,536,408

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	17,501,600	3,066,811	20,568,411
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	3,436,798		3,436,798
8A.4	Gain/(Loss) Realized on Investments		13,648	13,648
8A.5	Contributions, Gifts and Other		72,943	72,943
8A.6	Change in Unrealized Gains/(Losses) on Investments		406,711	406,711
8A.7	Net Assets Released from Donor Restriction		(40,468)	(40,468)
8A.8	Net Assets - Other		(55,290)	(55,290)
8A.100	Net Assets Balance: Current Year	20,938,398	3,464,355	24,402,753

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Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

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)	85,939,161

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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	2,027,354			2,027,354				2,027,354
1.2	Building	47,693,574			47,693,574	(24,723,079)	(867,556)	(25,590,635)	22,102,939
1.3	Improvements	47,565,121	1,778,936	(284,696)	49,059,361	(35,851,042)	(1,740,134)	(37,591,176)	11,468,185
1.4	Equipment	14,671,843	691,065	(86,625)	15,276,283	(11,777,607)	(577,051)	(12,354,658)	2,921,625
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	710,124	59,209	(193,281)	576,052	(312,000)	(56,695)	(368,695)	207,357
100	Total	112,668,016	2,529,210	(564,602)	114,632,624	(72,663,728)	(3,241,436)	(75,905,164)	38,727,460

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	1,408,406					1,408,406				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	11,905,985		220,247		(18,772)	12,107,460		867,556	(741,557)	125,999
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	15,773,792		13,282			15,787,074	5.00%	1,740,134	(1,366,830)	373,304

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2.6	Improvements REA-CR					0	5.00%			0	
2.7	Equipment SNF- CR	6,320,738		254,718		(9,735)	6,565,721	10.00%	577,051	(260,815)	316,236
2.8	Equipment REA- CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF- CR					0	33.33%	0		0	
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0	
200	Total Claimed Fixed Assets	35,408,921	0	488,247	0	(28,507)	35,868,661		3,184,741	(2,369,202)	815,539

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	34,113,800
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?	179
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	105,411
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	36,001
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	332,308
3.10	What is the total acreage of the facility site?	7.2
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)	4,030,517

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	3,872,060
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	3,604,931
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(8,201,753)
200	Net Cash from Operating Activities	(724,762)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(2,911,846)
3.2	Cash Flows from Other Investing Activities	(4,442,794)
300	Net Cash from Investing Activities	(7,354,640)

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	(425,000)
4.3	Cash Flows from Other Financing Activities	6,736,656
400	Net Cash from Financing Activities	6,311,656

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,767,746)
500	Cash and Cash Equivalents (End of Year)	2,262,771

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	01/20/2020	100	79		179	200
1.2	01/20/2022	200	0		200	200
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	100				
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	20,960	208		2,620		10,294
2.2	Residential Care	15,101					
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	36,061	208	0	2,620	0	10,294

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
								34,082
								15,101
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	49,183

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	189
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	189
3.4	0190.0	Average Length of Stay	260
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

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	2,397,774	48,390.0	1,501,079	37,955.0	3,034,945	111,901.0
1.2	Total Overtime Wages	78,607	1,112.0	139,706	2,242.0	660,499	15,588.0
1.3	Total Shift Differential	90,741		124,075		238,585	
1.4	Total Other Differentials						
100	Total	2,567,122	49,502.0	1,764,860	40,197.0	3,934,029	127,489.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	4.00	4.00	5.00	9.00	9.00
2.2	Licensed Practical Nurses	4.00	4.00	5.00	9.00	9.00
2.3	Certified Nurse Aides	2.75	2.75	3.00	5.75	5.75

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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	4	1.3	2,736.0
3.2	Plant Operations	17	7.2	15,068.0
3.3	Dietary Staff	157	51.1	106,302.0
3.4	Dietician	1	1.0	2,080.0
3.5	Housekeeping/Laundry Staff		0.0	0.0
3.6	Unit Clerk & Medical Records Staff	7	4.2	8,829.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.3	2,774.0
3.9	Social Services Staff	6	2.1	4,270.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	2	2.1	4,265.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	20	7.5	15,564.0
3.14	Administration and Officers	3	1.7	3,544.0
3.15	Security Staff	3	0.9	1,818.0
3.16	Clerical Staff	22	11.4	23,646.0
3.17	Director of Nurses	1	1.0	2,081.0
3.18	Registered Nurses	42	23.8	49,502.0
3.19	Licensed Practical Nurses	27	19.3	40,197.0
3.20	Certified Nurse Aides	82	61.3	127,489.0
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	396	197.2	410,165.0

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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		296.0	22,887	358.0	25,120	5,739.0	217,244		
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	1,794.2	136,280	2,501.6	163,319	6,367.9	219,551		
4.3	Norton and Associates Inc	TOWP					66.2	2,338		
4.4	Mindlance Health LLC	TZ1H	514.5	42,925	1,209.0	100,282	6,827.9	358,581		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,308.7	179,205	3,710.6	263,601	13,262.0	580,470	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,604.7	202,092	4,068.6	288,721	19,001.0	797,714	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	Doyle	Barbara	CEO	Administrative & General	397,867			397,867		
5.2	Golen	Christopher	CEO	Administrative & General	354,917			354,917		
5.3	Brennan	Anne	Administrator	Administrative & General	274,018			274,018		
5.4	Silverman	Janet	CFO	Administrative & General	259,439			259,439		
5.5	Butler	Brian	Dir of Facilities	Plant & Operations	241,352			241,352		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Doyle	Barbara	President and CEO	Administrative & General	2,080	397,867			397,867
6C.2									0
6C.3									0
									397,867

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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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	MDFA	No	12/12/20 19	12/01/2030	120		5,165,000		
1.2	1st Mortgage	MDFA	No	12/12/20 19	12/01/2042	276		9,555,000		
1.3	1st Mortgage	MDFA premium net of debt acquisitio n cost	No	12/12/20 19	12/01/2042	276		1,403,365		
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
	3,995,000	425,000			3,570,000	4.000%	125,931		125,931
	9,555,000				9,555,000	5.000%	399,049		399,049
	1,079,610	103,870			975,740				0
					14,100,740		524,980	0	524,980

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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

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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):

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
04/29/2024 2:45PM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Amanda Springborn
04/29/2024 2:46PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Amanda Springborn
04/29/2024 2:48PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Amanda Springborn

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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	Amanda Springborn
1.2	Nursing Facility or Firm Name	RSM US LLP
1.3	Title	Director
1.4	Street Address	1450 American Lane
1.5	City	Schaumburg
1.6	State	IL
1.7	Zip Code	60173
1.8	Phone Number	+1 (314) 925-3838
1.9	Email Address	amanda.springborn@rsmus.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:	04/29/2024

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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