

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	COUNTRY GARDENS HEALTH & REHABILITATION CENTER
1.2	MassHealth Provider ID	110157907A
1.3	Federal Employer Tax ID	833954538
1.4	VPN	0950772
1.5	Is the above information correct?	Yes
1.6	Facility Number	00982
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	2045 Grand Army Highway
1.11	City	Swansea
1.12	Zip	02777
1.13	Telephone	+1 (508) 379-9700
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Country Gardens Health and Rehabilitation Center
1.19	List the name of the entity that holds the nursing facility license.	Alpha Healthcare Management, LLC
1.20	List realty company names as reported on each realty company cost report.	Massachusetts SNF 6 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
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

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

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

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

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	204,798		204,798
1.2	Commercial Managed Care		20,742	20,742
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	266,010	48,060	314,070
1.5	Medicare Managed Care (Part C)	21,012		21,012
1.6	MassHealth Fee-for-Service	862,434		862,434
1.7	MassHealth Managed Care	8,240		8,240
1.8	Senior Care Options	385,829		385,829
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	131,030		131,030
100	Total Nursing Facility Revenue	1,879,353	68,802	1,948,155

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
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	
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	0

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

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	1,948,155

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 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	27,737		27,737
1.2	Director of Nurses: Employee Benefits	2,876		2,876
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	3,452		3,452
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	34,065		34,065
1.7	Registered Nurses: Salaries	193,685		193,685
1.8	Registered Nurses: Employee Benefits	20,081		20,081
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	24,107		24,107
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,878	0	1,878
1.200	Subtotal: Registered Nurses Expenses	239,751		239,751
1.12	Licensed Practical Nurses: Salaries	57,277		57,277
1.13	Licensed Practical Nurses: Employee Benefits	5,938		5,938
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	7,129		7,129
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	63,308	0	63,308
1.300	Subtotal: Licensed Practical Nurses Expenses	133,652		133,652
1.17	Certified Nurse Aides: Salaries	230,829		230,829
1.18	Certified Nurse Aides: Employee Benefits	23,933		23,933
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	28,730		28,730
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	34,832	0	34,832
1.400	Subtotal: Certified Nurse Aides Expenses	318,324		318,324

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 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	725,792		725,792

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	725,792		725,792

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	35,057		35,057
2.2	Administration: Employee Benefits	3,635		3,635
2.3	Administration: Payroll Taxes incl Workers Comp.	4,363		4,363
2.4	Administration: Purchased Service	7,500		7,500
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	50,555		50,555
2.7	Clerical Staff: Salaries	34,948		34,948
2.8	Clerical Staff: Employee Benefits	3,623		3,623
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	4,350		4,350
2.10	Clerical Staff: Purchased Service	450		450
2.200	Subtotal: Clerical Staff Expenses	43,371		43,371
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	6,755		6,755
2.12	Office Supplies	447		447
2.13	Telecommunications (e.g. Internet, Phone)	1,330		1,330

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	10,117		10,117
2.20	Insurance: Malpractice & General Liability	17,469		17,469
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	288,541	288,541	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)		66,390	66,390
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	324,659		102,508
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	418,585		196,434
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	418,585		196,434

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
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	8,660
2B.7	Key Person Insurance	
2B.8	Management Company Fees	77,926
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	2,717
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	73,056
2B.15	User Fee Assessment	126,182
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	288,541

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	25,973		25,973
3.6	Plant Operation: Employee Benefits	2,693		2,693
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	3,233		3,233

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

3.8	Plant Operation: Purchased Service	6,227		6,227
3.9	Plant Operation: Supplies and Expenses	35,866		35,866
3.10	Plant Operation: Utilities			0
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	73,992		73,992
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	94,272		94,272
3.19	Dietary: Employee Benefits	9,774		9,774
3.20	Dietary: Payroll Taxes incl Workers Comp.	11,734		11,734
3.21	Dietary: Food	29,330		29,330
3.22	Dietary: Purchased Service	660		660
3.23	Dietary: Supplies and Expenses	7,962		7,962
3.400	Subtotal: Dietary Expenses	153,732		153,732
3.24	Housekeeping/Laundry: Salaries	64,924		64,924
3.25	Housekeeping/Laundry: Employee Benefits	6,731		6,731
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	8,081		8,081
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	2,347		2,347
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	82,083		82,083
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	17,689		17,689

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	1,834		1,834
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,202		2,202
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	21,725		21,725
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	18,985		18,985
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,968		1,968
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	2,363		2,363
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	23,316		23,316
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	18,095		18,095
3.49	Social Service Worker: Employee Benefits	1,876		1,876
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	2,252		2,252
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	22,223		22,223
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	17,768		17,768
3.57	Indirect Restorative Therapy: Employee Benefits	1,842		1,842
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	2,212		2,212
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	61,410	61,410	0

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

3.61	Direct Restorative Therapy: Benefits	6,367	6,367	0
3.62	Direct Restorative Therapy: Consultants	7,643	7,643	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	97,242		21,822
3.64	Recreational Therapy/Activities: Salaries	30,768		30,768
3.65	Recreational Therapy/Activities: Employee Benefits	3,190		3,190
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	3,830		3,830
3.67	Recreational Therapy/Activities: Purchased Service	285		285
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,009		2,009
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	40,082		40,082
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			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			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director			0
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	31,014	31,014	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

3.89	House Supplies Not Resold	20,576		20,576
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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	51,590		20,576
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	565,985		459,551
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	565,985		459,551

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 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	0	(126,302)	126,302
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	4,859		4,859
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	1,523		1,523
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	344		344
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	42,400	42,400	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	49,126		133,028
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	49,126		133,028

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

<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	1,759,488		1,514,805
<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	1,759,488		1,514,805

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
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
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 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		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	1,948,155
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	1,948,155
1A.4	Salaries and Wages	868,007
1A.5	Employee Benefits	89,994
1A.6	Supplies and Other (including Payroll Taxes)	728,431
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	73,056
1A.9	Depreciation and Amortization Expenses	
1A.200	Total Operating Expenses	1,759,488
1A.300	Income(Loss) from Operations	188,667
	Non-Operating Income and Expenses	
1A.10	Interest Income	
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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	188,667
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)	188,667

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 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)	1,948,155
2.2	Total Nursing Expenses (Schedule 3)	725,792
2.3	Total Administrative and General Expenses (Schedule 3)	418,585
2.4	Total Variable Expenses (Schedule 3)	565,985
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	49,126
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	1,759,488
200	Cost Reported Net Income(Loss)	188,667

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)		188,667
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		188,667

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 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	568,230
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	1,364,083
1.6	Less Reserve for Bad Debt	(73,056)
1.100	Subtotal: Net Patient Accounts Receivable	1,291,027
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	639,067
1.9	Interest Receivable	
1.10	Supply Inventory	32,406
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	138,543
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	4,369
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	100,000
100	Total Current Assets	2,773,642

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Deposits	100,000
1A.100	Subtotal: Other Current Assets	100,000

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	0

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	0
3.4	Construction in Progress	
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	0

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

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,773,642

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	208,782
5.2	Accrued Expenses	
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	94,997
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	822,563
5.7	Accrued Salaries and Payroll Liabilities	138,195
5.8	State and Federal Taxes Payable	159,251
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	45,085
500	Total Current Liabilities	1,468,873

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Real Estate Tax Payable	1,867
5A.2	Rent Payable	42,400
5A.3	Due To/ From Receiver	818
5A.100	Subtotal: Other Current Liabilities	45,085

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,020,363
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	1,020,363

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,489,236

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	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	95,739
8B.4	SNF-CR Net Income/(Loss)	188,667
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	284,406

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

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 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)	2,773,642

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 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				0			0	0
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	0	0	0	0	0	0	0	0

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	99,038					99,038				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	1,284,275					1,284,275	2.50%		83,454	83,454
2.5	Improvements SNF-CR	73,966					73,966	5.00%	0		0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	71,971					71,971	10.00%	0		0

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

2.8	Equipment REA-CR	16,990					16,990	10.00%		42,848	42,848
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	1,546,240	0	0	0	0	1,546,240		0	126,302	126,302

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1969
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2012
3.3	What was the value from the most recent municipal property assessment for this facility?	3,199,500
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?	86
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	25,408
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	16,851
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?	4.0
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

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:28 PM

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	Sale of Nursing Facility to Unrelated Third Party	10/15/2023	Bear MT Swansea	Swansea Opco LLC	1
4.2					
4.3					

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	188,667
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(443,000)
200	Net Cash from Operating Activities	(254,333)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	0

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	822,563
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	822,563

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	568,230
500	Cash and Cash Equivalents (End of Year)	568,230

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 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	10/30/2021	86			86	86
1.2	10/15/2023	86	0		86	86
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.	86				
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	461			404	33	2,930
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)	35					55
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	496	0	0	404	33	2,985

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 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
16	1,258						463	5,565
								0
								0
								0
								0
								0
								0
								0
	21							111
								0
								0
								0
16	1,279	0	0	0	0	0	463	5,676

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	24
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	26
3.4	0190.0	Average Length of Stay	218
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	18
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	72

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

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	130,859	3,965.0	28,457	1,528.0	93,121	8,396.0
1.2	Total Overtime Wages	9,776	147.0	2,353	49.0	36,675	1,162.0
1.3	Total Shift Differential	53,050		26,467		101,033	
1.4	Total Other Differentials						
100	Total	193,685	4,112.0	57,277	1,577.0	230,829	9,558.0

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	1.95	2.70	1.95	3.40	4.15
2.2	Licensed Practical Nurses	1.95	2.70	1.95	3.40	4.15
2.3	Certified Nurse Aides	1.00	1.25	1.50	2.00	2.25

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	2	2.0	877.0
3.3	Dietary Staff	11	10.6	4,729.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	8	8.2	3,656.0
3.6	Unit Clerk & Medical Records Staff	2	2.0	881.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.7	334.0
3.9	Social Services Staff	1	1.0	445.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	3	3.4	1,495.0
3.12	Restorative Therapy - Indirect Staff	1	1.0	432.0
3.13	Recreational Staff	4	3.7	1,646.0
3.14	Administration and Officers	1	1.0	466.0
3.15	Security Staff			
3.16	Clerical Staff	3	2.8	1,259.0
3.17	Director of Nurses	1	0.8	374.0
3.18	Registered Nurses	9	9.2	4,112.0
3.19	Licensed Practical Nurses	4	3.5	1,577.0
3.20	Certified Nurse Aides	21	21.4	9,558.0
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	72	71.3	31,841.0

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 PM

<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Other		32.0	1,878	1,093.2	63,308	971.8	34,832		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		32.0	1,878	1,093.2	63,308	971.8	34,832	0.0	0
400	Total Temporary Nursing Service Agency Expenses		32.0	1,878	1,093.2	63,308	971.8	34,832	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	Elkins	Steve	Administrator	Administrative & General	32,243			32,243		
5.2	St. Pierre	Brandy	ADON	Nursing	28,366			28,366		
5.3	Clermont	Victoria	DON	Nursing	18,203			18,203		
5.4	Forcier	Jenny	Physical Therapy	Other	14,707			14,707		
5.5	Libertario	Loma	DON	Nursing	6,300			6,300		

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

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
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:28 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

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Ecapital	No		822,563	11/17/2023		822,563		
200	Total Working Capital Interest						822,563		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 <i>MUST</i> 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 <i>MUST</i> 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
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

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

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

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/29/2024 7:52PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/29/2024 7:52PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/29/2024 7:52PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/29/2024 7:52PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:28 PM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/29/2024

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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Skilled Nursing Facility Cost Report
COUNTRY GARDENS HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:28 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	05/31/2024
2.3	Last Name	Segal
2.4	First Name	William
2.5	Middle Name	J.
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