

Skilled Nursing Facility Cost Report**MI NURSING/RESTORATIVE CTR**

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	MI NURSING/RESTORATIVE CTR INC
1.2	MassHealth Provider ID	110026702A
1.3	Federal Employer Tax ID	042104851
1.4	VPN	0998958
1.5	Is the above information correct?	Yes
1.6	Facility Number	00352
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	172 Lawrence Street
1.11	City	Lawrence
1.12	Zip	01841
1.13	Telephone	+1 (978) 685-6321
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 Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Covenant Health, Inc.
1.19	List the name of the entity that holds the nursing facility license.	MI Nursing/Restorative Care
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

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Fredericka Baker
2.2	Nursing Facility or Firm Name	MI Nursing/Restorative CTR
2.3	Title	Regional Controller
2.4	Street Address	172 Lawrence Street
2.5	City	Lawrence
2.6	State	MA
2.7	Zip Code	01841
2.8	Phone Number	+1 (978) 685-6321
2.9	Email Address	Fbaker@covh.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	Marc Levy
3.3	Nursing Facility or Firm Name	Baker Newman Noyes
3.4	Title	Senior Manager
3.5	Street Address	280 Fore Street
3.6	City	Portland
3.7	State	Maine
3.8	Zip Code	04101
3.9	Phone Number	+1 (207) 879-2100
3.10	Email Address	mlevy@bnn CPA.com
3.11	Type of Accounting Service Performed	Audit

Skilled Nursing Facility Cost Report**MI NURSING/RESTORATIVE CTR**

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Other	St. Mary Health Care	0924474	Covenant Health Inc		Covenant Health Inc
4.2	Other	CHS Waltham Inc. dba Maristhill Nursing & Rehab Ctr	0923427	Covenant Health Inc		Covenant Health Inc
4.3	Other	Penacook Place, Inc	0906476	Covenant Health Inc		Covenant Health Inc
4.4	Other	St. Joseph Manor Health Care Inc.	0906166	Covenant Health Inc		Covenant Health Inc
4.5						
4.6						
4.7						
4.8						

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,276,673	3,950,826	5,227,499
1.2	Commercial Managed Care	1,725,897		1,725,897
1.3	Commercial Non-Managed Care	293,539	2,046	295,585
1.4	Medicare Fee-For-Service	1,734,058	291,738	2,025,796
1.5	Medicare Managed Care (Part C)		84,006	84,006
1.6	MassHealth Fee-for-Service	8,756,425		8,756,425
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	858,369	80,988	939,357
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	14,644,961	4,409,604	19,054,565

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
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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	6,573,646
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	14
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	10,180
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	11,534
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	10,075
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	6,605,449

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)	Donations	51,518
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Release from Restrictions	23,807
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	103,488
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	6,394,833
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		6,573,646

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	25,660,014

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024

Time: 12:14 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	149,547		149,547
1.2	Director of Nurses: Employee Benefits	14,775		14,775
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,266		14,266
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	178,588		178,588
1.7	Registered Nurses: Salaries	1,103,458		1,103,458
1.8	Registered Nurses: Employee Benefits	109,019		109,019
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	105,262		105,262
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,029,404	0	1,029,404
1.200	Subtotal: Registered Nurses Expenses	2,347,143		2,347,143
1.12	Licensed Practical Nurses: Salaries	1,937,218		1,937,218
1.13	Licensed Practical Nurses: Employee Benefits	191,393		191,393
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	184,796		184,796
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,138,984	0	1,138,984
1.300	Subtotal: Licensed Practical Nurses Expenses	3,452,391		3,452,391
1.17	Certified Nurse Aides: Salaries	2,714,326		2,714,326
1.18	Certified Nurse Aides: Employee Benefits	268,170		268,170
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	258,927		258,927
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,046,878	0	1,046,878
1.400	Subtotal: Certified Nurse Aides Expenses	4,288,301		4,288,301

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	24,846		24,846
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	24,846		24,846
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	10,291,269		10,291,269

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	10,291,269		10,291,269

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	164,255		164,255
2.2	Administration: Employee Benefits	16,228		16,228
2.3	Administration: Payroll Taxes incl Workers Comp.	15,669		15,669
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	196,152		196,152
2.7	Clerical Staff: Salaries	1,029,973		1,029,973
2.8	Clerical Staff: Employee Benefits	101,759		101,759
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	98,252		98,252
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	1,229,984		1,229,984
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	240,452		240,452
2.12	Office Supplies	187,006		187,006
2.13	Telecommunications (e.g. Internet, Phone)	23,040		23,040

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	266		266
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	25,755		25,755
2.18	Continuing Professional Education / Training and Development	723		723
2.19	Accounting Services (Not related to appeals)	5,183		5,183
2.20	Insurance: Malpractice & General Liability	211,334		211,334
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	1,871,499	1,871,499	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)		1,841,464	1,841,464
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		111,117	111,117
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	2,565,258		2,646,340
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,991,394		4,072,476
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		11,534	11,534
2.500	Subtotal: Administrative & General Recoverable Income	0		11,534
200	Total: Net Administrative & General Expenses After Recoverable Income	3,991,394		4,060,942

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
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	53,120
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	42,942
2B.7	Key Person Insurance	
2B.8	Management Company Fees	651,215
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	339,983
2B.15	User Fee Assessment	456,100
2B.16	Other Non-Allowable A&G Expenses	328,139
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,871,499

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	93,867		93,867
3.2	Staff Dev. Coord.: Employee Benefits	9,274		9,274
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,954		8,954
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	112,095		112,095
3.5	Plant Operation: Salaries	120,485		120,485
3.6	Plant Operation: Employee Benefits	11,904		11,904
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,493		11,493

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

3.8	Plant Operation: Purchased Service			0
3.9	Plant Operation: Supplies and Expenses			0
3.10	Plant Operation: Utilities	310,798		310,798
3.11	Plant Operation: Repairs	153,962		153,962
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	608,642		608,642
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	738,010		738,010
3.19	Dietary: Employee Benefits	72,914		72,914
3.20	Dietary: Payroll Taxes incl Workers Comp.	70,401		70,401
3.21	Dietary: Food	558,228		558,228
3.22	Dietary: Purchased Service	49,980		49,980
3.23	Dietary: Supplies and Expenses	44,611		44,611
3.400	Subtotal: Dietary Expenses	1,534,144		1,534,144
3.24	Housekeeping/Laundry: Salaries	648,331		648,331
3.25	Housekeeping/Laundry: Employee Benefits	64,054		64,054
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	61,846		61,846
3.27	Housekeeping/Laundry: Purchased Service	7,090		7,090
3.28	Housekeeping/Laundry: Supplies and Expenses	128,579		128,579
3.29	Housekeeping/Laundry: Linen and Bedding	42,201		42,201
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	952,101		952,101
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	94,327		94,327

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	7,457		7,457
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,998		8,998
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	110,782		110,782
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	270,414		270,414
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	26,716		26,716
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	25,796		25,796
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	322,926		322,926
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	215,973		215,973
3.49	Social Service Worker: Employee Benefits	21,338		21,338
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,602		20,602
3.51	Social Service Worker: Purchased Service	17,704		17,704
3.1000	Subtotal: Social Service Worker Expenses	275,617		275,617
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	0		0
3.64	Recreational Therapy/Activities: Salaries	392,838		392,838
3.65	Recreational Therapy/Activities: Employee Benefits	38,812		38,812
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	37,474		37,474
3.67	Recreational Therapy/Activities: Purchased Service	2,000		2,000
3.68	Recreational Therapy/Activities: Supplies and Expenses	38,985		38,985
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	510,109		510,109
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	131,702		131,702
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	48,000		48,000
3.83	Physician Services: Advisory Physician	5,900		5,900
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	161,241	161,241	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

3.89	House Supplies Not Resold	424,954		424,954
3.90	House Supplies Resold to Private Residents	7,593	7,593	0
3.91	House Supplies Resold to Public Residents	749,695	749,695	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	1,529,085		610,556
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,955,501		5,036,972
Less: Variable Recoverable Income				
3.96	Vending Machine Income		14	14
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		10,075	10,075
3.1800	Subtotal: Variable Recoverable Income	0		10,089
300	Total: Net Variable Expenses Including Recoverable Income	5,955,501		5,026,883

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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	647,860	0	647,860
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			0
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	647,860		647,860
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	647,860		647,860

Skilled Nursing Facility Cost Report**MI NURSING/RESTORATIVE CTR**

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	20,886,024		20,048,577
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	20,886,024		20,026,954

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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**MI NURSING/RESTORATIVE CTR**

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 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
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

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	19,054,564
1B.2	Other Revenue	176,629
1B.3	Net Assets Released from Restriction	23,807
1B.100	Total Operating Revenue	19,255,000
1B.4	Salaries and Wages	9,673,020
1B.5	Employee Benefits	1,118,855
1B.6	Supplies and Other (including Payroll Taxes)	9,106,300
1B.7	Interest Expense	
1B.8	Provision for Bad Debt	339,983
1B.9	Depreciation and Amortization Expenses	647,861
1B.200	Total Operating Expenses	20,886,019
1B.300	Income(Loss) from Operations	(1,631,019)
	Non-Operating Income and Expenses	
1B.10	Interest Income	10,180
1B.11	Investment Income	6,394,833
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
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	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	4,773,994

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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)	25,660,014
2.2	Total Nursing Expenses (Schedule 3)	10,291,269
2.3	Total Administrative and General Expenses (Schedule 3)	3,991,394
2.4	Total Variable Expenses (Schedule 3)	5,955,501
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	647,860
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	20,886,024
200	Cost Reported Net Income(Loss)	4,773,990

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)		4,773,994
3.2	Reconciling Item	Rounding	(4)
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)		4,773,990

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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	513,658
1.2	Short-Term Investments	62,700
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	48,001
1.5	Payer Accounts Receivable	2,144,418
1.6	Less Reserve for Bad Debt	(119,731)
1.100	Subtotal: Net Patient Accounts Receivable	2,024,687
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	762,983
1.9	Interest Receivable	
1.10	Supply Inventory	57,709
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(34,638)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	258,731
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	59,373
100	Total Current Assets	3,753,204

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Other AR and Other Assets	127,789
1A.2	Lease Accum Depr	(68,416)
1A.100	Subtotal: Other Current Assets	59,373

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	104,779
2.2	Buildings	
2.3	Improvements	5,600,260
2.4	Equipment	884,523
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	6,589,562

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	41,774,268
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	41,774,268

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
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	52,117,034

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	855,029
5.2	Accrued Expenses	201,799
5.3	Due to Insurance Payers	122,565
5.4	Patient Funds Due	48,001
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	944,591
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	(37,761)
500	Total Current Liabilities	2,134,224

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Various other Due To	2,461
5A.2	Due to Covenant	(40,222)
5A.100	Subtotal: Other Current Liabilities	(37,761)

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	578,026
600	Total Non-Current Liabilities	578,026

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,712,250

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			0
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	4,773,990		4,773,990
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other	44,630,794		44,630,794
8A.100	Net Assets Balance: Current Year	49,404,784	0	49,404,784

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)	52,117,034

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 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	104,779			104,779				104,779
1.2	Building	4,733,677			4,733,677	(4,733,677)		(4,733,677)	0
1.3	Improvements	10,894,621	933,553		11,828,174	(5,763,193)	(464,721)	(6,227,914)	5,600,260
1.4	Equipment	2,091,976	81,034		2,173,010	(1,105,348)	(183,139)	(1,288,487)	884,523
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	17,825,053	1,014,587	0	18,839,640	(11,602,218)	(647,860)	(12,250,078)	6,589,562

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	104,779					104,779				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	4,733,677					4,733,677		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	10,894,621	933,553				11,828,174	5.00%	464,721		464,721
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,091,976	81,034				2,173,010	10.00%	183,139		183,139

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

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	17,825,053	1,014,587	0	0	0	18,839,640	647,860	0	647,860

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1971
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	28,879,800
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?	231
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	107,620
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	78,079
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?	0.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	197,138

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	4,773,994
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	16,098,741
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(20,532,521)
200	Net Cash from Operating Activities	340,214

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(10,180)
300	Net Cash from Investing Activities	(10,180)

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	(13,515)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(13,515)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	316,519
500	Cash and Cash Equivalents (End of Year)	513,657

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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	01/11/2021	231			231	250
1.2	01/11/2023	231	0		231	250
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.					
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	3,284		406	2,757		57,340
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,284	0	406	2,757	0	57,340

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:14 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
								63,787
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	63,787

Skilled Nursing Facility Cost Report**MI NURSING/RESTORATIVE CTR**

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	216
3.2	0140.1	Number of MassHealth Admissions During Year	15
3.3	0150.0	Number of Discharges During Year	294
3.4	0190.0	Average Length of Stay	217
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	886,656	18,350.8	1,758,513	43,748.8	2,252,555	103,089.8
1.2	Total Overtime Wages	76,041	1,279.5	109,000	1,835.0	274,599	8,501.0
1.3	Total Shift Differential	35,971		69,705		187,172	
1.4	Total Other Differentials						
100	Total	998,668	19,630.3	1,937,218	45,583.8	2,714,326	111,590.8

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.8	1,630.4
3.2	Plant Operations	5	2.4	5,013.8
3.3	Dietary Staff	47	17.9	37,148.6
3.4	Dietician	2	0.9	1,856.0
3.5	Housekeeping/Laundry Staff	22	14.1	29,358.8
3.6	Unit Clerk & Medical Records Staff	8	3.0	6,181.4
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	7	2.8	5,911.0
3.9	Social Services Staff	3	1.4	2,986.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	18	7.2	14,959.8
3.14	Administration and Officers	9	6.0	12,365.4
3.15	Security Staff			
3.16	Clerical Staff	24	9.2	19,130.7
3.17	Director of Nurses	2	2.0	4,200.0
3.18	Registered Nurses	49	9.4	19,630.3
3.19	Licensed Practical Nurses	84	21.9	45,583.8
3.20	Certified Nurse Aides	165	53.7	111,590.8
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	446	152.7	317,546.8

Skilled Nursing Facility Cost Report

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2			12,851.8	1,029,404	17,379.0	1,138,984	26,405.5	1,046,878		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		12,851.8	1,029,404	17,379.0	1,138,984	26,405.5	1,046,878	0.0	0
400	Total Temporary Nursing Service Agency Expenses		12,851.8	1,029,404	17,379.0	1,138,984	26,405.5	1,046,878	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	Downing	Del	Administrator	Administrative & General	164,255			164,255		
5.2	Shaw	Patricia	DON	Nursing	149,547			149,547		
5.3	Smith	Paula	Unit Mgr LPN	Nursing	110,767			110,767		
5.4	Ibraheem	Rukayat	Unit Mgr RN	Nursing	108,413			108,413		
5.5	Ralls	Paula	Assist DON	Nursing	104,789			104,789		

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:14 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 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									0
6C.2									0
6C.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
MI NURSING/RESTORATIVE CTR
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:14 PM

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0		0	0	0

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <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

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
03/27/2024 6:49AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marc Levy
03/27/2024 6:50AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Marc Levy

Skilled Nursing Facility Cost Report
MI NURSING/RESTORATIVE CTR
Filing Year: 2023

Date: 12/19/2024
Time: 12:14 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	Marc Levy
1.2	Nursing Facility or Firm Name	Baker Newman Noyes
1.3	Title	Senior Manager
1.4	Street Address	280 Fore Street
1.5	City	Portland
1.6	State	Maine
1.7	Zip Code	04101
1.8	Phone Number	+1 (207) 879-2100
1.9	Email Address	mlevy@bnn CPA.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:	03/27/2024

*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

MI NURSING/RESTORATIVE CTR

Filing Year: 2023

Date: 12/19/2024

Time: 12:14 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	03/27/2024
2.3	Last Name	Baker
2.4	First Name	Fredericka
2.5	Middle Name	
2.6	Title	Accounting Manager
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