

Skilled Nursing Facility Cost Report**NEW ENGLAND PEDIATRIC CARE**

Filing Year: 2023

Date: 09/19/2024

Time: 2:38 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	NEW ENGLAND PEDIATRIC CARE
1.2	MassHealth Provider ID	110026224B
1.3	Federal Employer Tax ID	042912578
1.4	VPN	0924164
1.5	Is the above information correct?	Yes
1.6	Facility Number	00389
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	78 BOSTON ROAD
1.11	City	NORTH BILLERICA
1.12	Zip	01862
1.13	Telephone	+1 (978) 667-5123
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	Yes
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	Yes
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	NEW ENGLAND PEDIATRIC CARE
1.20	List realty company names as reported on each realty company cost report.	NONE
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
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	ASSAD SIDDIQI
2.2	Nursing Facility or Firm Name	TUFTS MEDICAL CENTER
2.3	Title	SENIOR VICE PRESIDENT, FINANCE
2.4	Street Address	800 WASHINGTON STREET #451
2.5	City	BOSTON
2.6	State	MA
2.7	Zip Code	02111
2.8	Phone Number	+1 (617) 636-7767
2.9	Email Address	ASSAD.SIDDIQI@TUFTSMEDICINE.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	JANET O'NEILL
3.3	Nursing Facility or Firm Name	MAYER HOFFMAN MCCANN PC
3.4	Title	SHAREHOLDER
3.5	Street Address	500 BOYLSTON STREET
3.6	City	BOSTON
3.7	State	MA
3.8	Zip Code	02116
3.9	Phone Number	+1 (617) 761-0600
3.10	Email Address	JONEILL@CBIZ.COM
3.11	Type of Accounting Service Performed	Compilation

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
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay			0
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service			0
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	13,165,023		13,165,023
1.7	MassHealth Managed Care	1,188,107		1,188,107
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	273,824		273,824
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	14,626,954	0	14,626,954

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
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	3,509,064
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	3,509,064

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	18,136,018

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	162,531		162,531
1.2	Director of Nurses: Employee Benefits	13,015		13,015
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,429		16,429
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	191,975		191,975
1.7	Registered Nurses: Salaries	1,053,865		1,053,865
1.8	Registered Nurses: Employee Benefits	84,392		84,392
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	106,530		106,530
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,244,787		1,244,787
1.12	Licensed Practical Nurses: Salaries	2,700,441		2,700,441
1.13	Licensed Practical Nurses: Employee Benefits	216,248		216,248
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	272,974		272,974
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	3,189,663		3,189,663
1.17	Certified Nurse Aides: Salaries	3,157,825		3,157,825
1.18	Certified Nurse Aides: Employee Benefits	252,875		252,875
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	319,209		319,209
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,729,909		3,729,909

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	20,768		20,768
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	20,768		20,768
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,377,102		8,377,102

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	8,377,102		8,377,102

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	254,657		254,657
2.2	Administration: Employee Benefits	20,393		20,393
2.3	Administration: Payroll Taxes incl Workers Comp.	25,742		25,742
2.4	Administration: Purchased Service	55,302		55,302
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	356,094		356,094
2.7	Clerical Staff: Salaries	175,331		175,331
2.8	Clerical Staff: Employee Benefits	14,040		14,040
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	17,723		17,723
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	207,094		207,094
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	25,232		25,232
2.12	Office Supplies	59,902		59,902
2.13	Telecommunications (e.g. Internet, Phone)	13,683		13,683

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	37,109		37,109
2.16	Advertising: Help Wanted	50,441		50,441
2.17	Licenses and Dues: Patient Care Related Portion	16,489		16,489
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	40,784		40,784
2.20	Insurance: Malpractice & General Liability			0
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	42,055		42,055
2.23	Non-Allowable A & G Expenses	118,164	118,164	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	403,859		285,695
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	967,047		848,883
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	967,047		848,883

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous Consultants	42,055
2A.100	Subtotal: Other A&G Expenses	42,055

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	250
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	117,914
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	118,164

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	107,017		107,017
3.2	Staff Dev. Coord.: Employee Benefits	8,570		8,570
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,818		10,818
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	126,405		126,405
3.5	Plant Operation: Salaries	132,674		132,674
3.6	Plant Operation: Employee Benefits	10,624		10,624
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,411		13,411

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

3.8	Plant Operation: Purchased Service	108,772		108,772
3.9	Plant Operation: Supplies and Expenses	33,823		33,823
3.10	Plant Operation: Utilities	167,945		167,945
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	467,249		467,249
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	33,804		33,804
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	33,804		33,804
3.18	Dietary: Salaries	281,866		281,866
3.19	Dietary: Employee Benefits	22,572		22,572
3.20	Dietary: Payroll Taxes incl Workers Comp.	28,492		28,492
3.21	Dietary: Food	93,081		93,081
3.22	Dietary: Purchased Service	219,339		219,339
3.23	Dietary: Supplies and Expenses			0
3.400	Subtotal: Dietary Expenses	645,350		645,350
3.24	Housekeeping/Laundry: Salaries	318,122		318,122
3.25	Housekeeping/Laundry: Employee Benefits	25,475		25,475
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	32,157		32,157
3.27	Housekeeping/Laundry: Purchased Service	19,249		19,249
3.28	Housekeeping/Laundry: Supplies and Expenses	241,101		241,101
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	636,104		636,104
3.31	Quality Assurance (QA) Professional: Salaries	96,620		96,620
3.32	QA Professional: Employee Benefits	7,737		7,737
3.33	QA Professional: Payroll Taxes incl Workers Comp.	9,767		9,767
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	114,124		114,124
3.36	Unit Clerk & Medical Records: Salaries			0

Skilled Nursing Facility Cost Report

NEW ENGLAND PEDIATRIC CARE

Filing Year: 2023

Date: 09/19/2024

Time: 2:38 PM

3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	212,848		212,848
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	17,045		17,045
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	21,516		21,516
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	251,409		251,409
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	105,068		105,068
3.49	Social Service Worker: Employee Benefits	8,414		8,414
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,621		10,621
3.51	Social Service Worker: Purchased Service	13,016		13,016
3.1000	Subtotal: Social Service Worker Expenses	137,119		137,119
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	415,306		415,306
3.57	Indirect Restorative Therapy: Employee Benefits	33,257		33,257
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	41,981		41,981
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	490,544		490,544
3.64	Recreational Therapy/Activities: Salaries	267,112		267,112
3.65	Recreational Therapy/Activities: Employee Benefits	21,390		21,390
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	27,003		27,003
3.67	Recreational Therapy/Activities: Purchased Service	5,662		5,662
3.68	Recreational Therapy/Activities: Supplies and Expenses			0
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	321,167		321,167
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	270		270
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,575		1,575
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	53,631		53,631
3.83	Physician Services: Advisory Physician	41,538		41,538
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	7,594		7,594
3.86	Physician Services: Other			0
3.87	Legend Drugs	21,636	21,636	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

3.89	House Supplies Not Resold	756,314		756,314
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	1,605		1,605
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	884,163		862,527
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,107,438		4,085,802
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	4,107,438		4,085,802

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	270,501	(83,455)	353,956
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	71,905		71,905
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	42,901		42,901
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	385,307		468,762
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	385,307		468,762

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	13,836,894		13,780,549
<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	13,836,894		13,780,549

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	Yes
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	Yes
1.6	Ventilator Program	Yes
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	962,975
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	2,546,089
200	3026.0	TOTAL OTHER BUSINESS REVENUE	3,509,064

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	379,498	379,498	
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	2,332,749	2,332,749	
3.6	8048.0	Ventilator Program Expenses	179,939	179,939	
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	2,892,186	2,892,186	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,626,954
1A.2	Other Revenue	3,509,064
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	18,136,018
1A.4	Salaries and Wages	11,358,076
1A.5	Employee Benefits	756,047
1A.6	Supplies and Other (including Payroll Taxes)	4,344,456
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	270,501
1A.200	Total Operating Expenses	16,729,080
1A.300	Income(Loss) from Operations	1,406,938
	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	1,406,938
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)	1,406,938

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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)	18,136,018
2.2	Total Nursing Expenses (Schedule 3)	8,377,102
2.3	Total Administrative and General Expenses (Schedule 3)	967,047
2.4	Total Variable Expenses (Schedule 3)	4,107,438
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	385,307
2.6	Total Other Business Expenses (Schedule 4)	2,892,186
2.100	Subtotal: Total Facility Expenses	16,729,080
200	Cost Reported Net Income(Loss)	1,406,938

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)		1,406,938
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)		1,406,938

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	12,198,134
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	1,711,019
1.6	Less Reserve for Bad Debt	(453,232)
1.100	Subtotal: Net Patient Accounts Receivable	1,257,787
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	5,013
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	13,460,934

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	439,054
2.2	Buildings	
2.3	Improvements	650,806
2.4	Equipment	337,988
2.5	Software/Limited Life Assets	87,004
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	1,514,852

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	804,351
3.5	Mortgage Acquisition Costs	94,289
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(94,289)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	804,351

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
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	15,780,137

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	529,486
5.2	Accrued Expenses	575,850
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	889,527
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	598,277
500	Total Current Liabilities	2,593,140

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	MassHealth Advance	598,277
5A.100	Subtotal: Other Current Liabilities	598,277

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	135,549
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	135,549

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,728,689

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year			10,000	11,634,510	11,644,510
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				1,406,938	1,406,938
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	10,000	13,041,448	13,051,448

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)	15,780,137

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	439,054			439,054				439,054
1.2	Building	1,115,074			1,115,074	(1,115,074)		(1,115,074)	0
1.3	Improvements	3,526,871	35,814		3,562,685	(2,787,915)	(123,964)	(2,911,879)	650,806
1.4	Equipment	4,259,214	74,874		4,334,088	(3,905,616)	(90,484)	(3,996,100)	337,988
1.5	Software/Limited Life Assets	340,429	12,858		353,287	(210,230)	(56,053)	(266,283)	87,004
1.6	Motor Vehicles				0			0	0
100	Total	9,680,642	123,546	0	9,804,188	(8,018,835)	(270,501)	(8,289,336)	1,514,852

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	10,000					10,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,115,074					1,115,074		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,322,905	35,814				3,358,719	5.00%	123,964	1,988	125,952
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,216,673	74,874				2,291,547	10.00%	90,484	81,382	171,866

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	211,918	12,858			224,776	33.33%	56,053	85	56,138
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	6,876,570	123,546	0	0	0	7,000,116	270,501	83,455	353,956

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	4,636,800
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?	38
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	20,890
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,890
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	11,000
3.10	What is the total acreage of the facility site?	4.3
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)	10,273,182

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,406,938
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	202,818
2.3	Increases (Decreases) to Cash Provided by Operating Activities	438,742
200	Net Cash from Operating Activities	2,048,498

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(123,546)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(123,546)

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

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,924,952
500	Cash and Cash Equivalents (End of Year)	12,198,134

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	10/01/2020			80	80	80
1.2	10/01/2022	0	0	80	80	80
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.	40				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing						
2.2	Residential Care						
2.3	Pediatrics						21,485
2.4	Ventilator Unit						4,719
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)						987
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	0	0	0	0	0	27,191

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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
								0
								0
337								21,822
28								4,747
								0
								0
								0
								0
11								998
								0
								0
								0
376	0	0	0	0	0	0	0	27,567

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 PM

<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	22
3.2	0140.1	Number of MassHealth Admissions During Year	6
3.3	0150.0	Number of Discharges During Year	24
3.4	0190.0	Average Length of Stay	88
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	14
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	76

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	896,142	17,709.0	1,789,785	43,022.0	3,034,069	71,372.0
1.2	Total Overtime Wages	24,095	331.0	315,941	4,377.0	1,620	7,814.0
1.3	Total Shift Differential						
1.4	Total Other Differentials	133,628		594,715		122,136	
100	Total	1,053,865	18,040.0	2,700,441	47,399.0	3,157,825	79,186.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	6.50	8.50	5.50	12.00	14.00
2.2	Licensed Practical Nurses	6.50	8.50	5.50	12.00	14.00
2.3	Certified Nurse Aides	5.00	4.00	5.50	10.00	9.00

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	1	1.0	2,055.5
3.2	Plant Operations	3	2.0	4,087.0
3.3	Dietary Staff	21	8.1	16,795.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	5	3.2	6,607.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance	1	1.0	2,080.0
3.8	MMQ Nurses and MDS Coordinator	2	1.2	2,403.0
3.9	Social Services Staff	3	0.4	1,604.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	25	5.1	10,673.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	14	4.5	9,336.0
3.14	Administration and Officers	3	0.5	1,106.0
3.15	Security Staff			
3.16	Clerical Staff	2	1.0	2,112.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	30	9.2	18,040.0
3.19	Licensed Practical Nurses	52	25.2	47,399.0
3.20	Certified Nurse Aides	149	54.0	79,186.0
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	312	117.4	205,563.5

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	SAO	SARON	LPN	Nursing	317,804			317,804		
5.2	MAZERALL	LAUREN	EXECUTIVE DIRECTOR	Administrative & General	188,709			188,709		
5.3	NGWA	EMMANUEL	LPN	Nursing	179,596			179,596		
5.4	CLARK	KIMBERLY	LPN	Nursing	173,256			173,256		
5.5	WHALEN	MARY	DIRECTOR OF NURSES	Nursing	162,822			162,822		

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	TARNOFF	MICHAEL	CEO	Administrative & General					0
6C.2	SIDDIQI	ASSAD	TREASURER	Administrative & General					0
6C.3	REDMOND	ZACHARY	SECRETARY	Administrative & General					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
NEW ENGLAND PEDIATRIC CARE
 Filing Year: 2023

Date: 09/19/2024
 Time: 2:38 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
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/10/2024 1:18PM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Sherilyn Friedman
04/10/2024 1:21PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
04/30/2024 2:15PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
04/30/2024 2:15PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
05/01/2024 11:45AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Sherilyn Friedman

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	JANET O'NEILL
1.2	Nursing Facility or Firm Name	MAYER HOFFMAN MCCANN PC
1.3	Title	SHAREHOLDER
1.4	Street Address	500 BOYLSTON STREET
1.5	City	BOSTON
1.6	State	MA
1.7	Zip Code	02116
1.8	Phone Number	+1 (617) 761-0600
1.9	Email Address	JONEILL@CBIZ.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:	05/01/2024

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

--	--	--

Skilled Nursing Facility Cost Report
NEW ENGLAND PEDIATRIC CARE
Filing Year: 2023

Date: 09/19/2024
Time: 2:38 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	05/01/2024
2.3	Last Name	Siddiqi
2.4	First Name	Assad
2.5	Middle Name	
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