

Skilled Nursing Facility Cost Report
NORTH END REHABILITATION AND H
Filing Year: 2023

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SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	NORTH END REHABILITATION AND HEALTH CARE CENTER
1.2	MassHealth Provider ID	110129899A
1.3	Federal Employer Tax ID	814842481
1.4	VPN	0950688
1.5	Is the above information correct?	Yes
1.6	Facility Number	00544
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	70 Fulton Street
1.11	City	Boston
1.12	Zip	02109
1.13	Telephone	+1 (617) 284-6774
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Cedarbridge Financial Services
1.20	List realty company names as reported on each realty company cost report.	NEB Property, LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,984,682	2,048	1,986,730
1.2	Commercial Managed Care	225,875	6,857	232,732
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	6,383,944	206,667	6,590,611
1.5	Medicare Managed Care (Part C)	429,068	6,426	435,494
1.6	MassHealth Fee-for-Service	3,684,050	482,950	4,167,000
1.7	MassHealth Managed Care	2,560,240	5	2,560,245
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	811,059	0	811,059
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	19,456	0	19,456
1.15	Other Payer Revenue	436,123	580	436,703
100	Total Nursing Facility Revenue	16,534,497	705,533	17,240,030

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	52,272
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	28,314
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	321,259
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	6
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	401,851

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)	Rev>Medicaid>COVID Stimulus	52,272
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		52,272

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,641,881

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	119,819		119,819
1.2	Director of Nurses: Employee Benefits	3,927	474	3,453
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,330		11,330
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	135,076		134,602
1.7	Registered Nurses: Salaries	1,466,132		1,466,132
1.8	Registered Nurses: Employee Benefits	55,463	6,697	48,766
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	160,010		160,010
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	360,105		360,105
1.200	Subtotal: Registered Nurses Expenses	2,041,710		2,035,013
1.12	Licensed Practical Nurses: Salaries	767,115		767,115
1.13	Licensed Practical Nurses: Employee Benefits	27,627	3,336	24,291
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	79,703		79,703
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	492,847		492,847
1.300	Subtotal: Licensed Practical Nurses Expenses	1,367,292		1,363,956
1.17	Certified Nurse Aides: Salaries	1,155,028		1,155,028
1.18	Certified Nurse Aides: Employee Benefits	41,596	5,023	36,573
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	120,007		120,007
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	807,219		807,219
1.400	Subtotal: Certified Nurse Aides Expenses	2,123,850		2,118,827

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	7,724		7,724
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	7,724		7,724
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,675,652		5,660,122

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,675,652		5,660,122

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	158,352		158,352
2.2	Administration: Employee Benefits	5,703	689	5,014
2.3	Administration: Payroll Taxes incl Workers Comp.	16,453		16,453
2.4	Administration: Purchased Service	932,712		932,712
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	1,113,220		1,112,531
2.7	Clerical Staff: Salaries	495,363	37,012	458,351
2.8	Clerical Staff: Employee Benefits	17,840	3,487	14,353
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,468	3,846	47,622
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	564,671		520,326
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	145,627		145,627
2.12	Office Supplies	24,500		24,500
2.13	Telecommunications (e.g. Internet, Phone)	18,471		18,471

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	10,224		10,224
2.16	Advertising: Help Wanted	33,116		33,116
2.17	Licenses and Dues: Patient Care Related Portion	19,466	2,049	17,417
2.18	Continuing Professional Education / Training and Development	292		292
2.19	Accounting Services (Not related to appeals)	35,234		35,234
2.20	Insurance: Malpractice & General Liability	106,184		106,184
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	19,318		19,318
2.23	Non-Allowable A & G Expenses	1,385,341	1,385,341	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		7,229	7,229
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	1,797,773		417,612
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,475,664		2,050,469
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		321,259	321,259
2.500	Subtotal: Administrative & General Recoverable Income	0		321,259
200	Total: Net Administrative & General Expenses After Recoverable Income	3,475,664		1,729,210

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Expense>Background Checks	346
2A.2	Admin Expense>Bank Fees	11,734
2A.3	Admin Expense>ACH/CC Fees	7,238
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	19,318

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,406
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	75,442
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	111,218
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	290,301
2B.15	User Fee Assessment	643,769
2B.16	Other Non-Allowable A&G Expenses	262,205
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	1,385,341

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	84,778		84,778
3.2	Staff Dev. Coord.: Employee Benefits	2,779	335	2,444
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,016		8,016
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	95,573		95,238
3.5	Plant Operation: Salaries	137,743		137,743
3.6	Plant Operation: Employee Benefits	4,961	599	4,362
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,311		14,311

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3.8	Plant Operation: Purchased Service	83,510		83,510
3.9	Plant Operation: Supplies and Expenses	80,765		80,765
3.10	Plant Operation: Utilities	431,005		431,005
3.11	Plant Operation: Repairs	80,313		80,313
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	832,608		832,009
3.13	Dietician: Salaries	16,658		16,658
3.14	Dietician: Employee Benefits	600	72	528
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,731		1,731
3.16	Dietician: Purchased Service	55,721		55,721
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	74,710		74,638
3.18	Dietary: Salaries	133,462		133,462
3.19	Dietary: Employee Benefits	4,806	580	4,226
3.20	Dietary: Payroll Taxes incl Workers Comp.	13,867		13,867
3.21	Dietary: Food	83,634		83,634
3.22	Dietary: Purchased Service	832,712		832,712
3.23	Dietary: Supplies and Expenses	11,205		11,205
3.400	Subtotal: Dietary Expenses	1,079,686		1,079,106
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	402,123		402,123
3.28	Housekeeping/Laundry: Supplies and Expenses	31,309		31,309
3.29	Housekeeping/Laundry: Linen and Bedding	5,246		5,246
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	438,678		438,678
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		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	402,410		402,410

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3.37	Unit Clerk & Medical Records: Employee Benefits	13,189	1,592	11,597
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	38,050		38,050
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	453,649		452,057
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	214,938		214,938
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	7,045	851	6,194
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,324		20,324
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	242,307		241,456
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	141,932		141,932
3.49	Social Service Worker: Employee Benefits	5,111	617	4,494
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,747		14,747
3.51	Social Service Worker: Purchased Service	36,677		36,677
3.1000	Subtotal: Social Service Worker Expenses	198,467		197,850
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	23,724		23,724
3.57	Indirect Restorative Therapy: Employee Benefits	854	103	751
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	2,465		2,465
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	413,021	413,021	0

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3.61	Direct Restorative Therapy: Benefits	57,787	57,787	0
3.62	Direct Restorative Therapy: Consultants	672,960	672,960	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,170,811		26,940
3.64	Recreational Therapy/Activities: Salaries	219,387		219,387
3.65	Recreational Therapy/Activities: Employee Benefits	7,901	954	6,947
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	22,794		22,794
3.67	Recreational Therapy/Activities: Purchased Service	9,895		9,895
3.68	Recreational Therapy/Activities: Supplies and Expenses	35,497		35,497
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	295,474		294,520
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	58,491		58,491
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	54,000		54,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	215,468		215,468
3.87	Legend Drugs	611,116	611,116	0
3.88	Personal Protective Equipment	11,555		11,555

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3.89	House Supplies Not Resold	232,962		232,962
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	17,132		17,132
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	1,200,724		589,608
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,082,687		4,322,100
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		6	6
3.1800	Subtotal: Variable Recoverable Income	0		6
300	Total: Net Variable Expenses Including Recoverable Income	6,082,687		4,322,094

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	32,044	(121,653)	153,697
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		1,374,641	1,374,641
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	47,986		47,986
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	79,464		79,464
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	10,079		10,079
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	20,000		20,000
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,635,000	1,635,000	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,824,573		1,685,867
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,824,573		1,685,867

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<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	17,058,576		13,718,558
<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	17,058,576		13,397,293

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,240,030
1A.2	Other Revenue	373,537
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,613,567
1A.4	Salaries and Wages	5,536,841
1A.5	Employee Benefits	199,402
1A.6	Supplies and Other (including Payroll Taxes)	10,999,988
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	290,301
1A.9	Depreciation and Amortization Expenses	32,044
1A.200	Total Operating Expenses	17,058,576
1A.300	Income(Loss) from Operations	554,991
	Non-Operating Income and Expenses	
1A.10	Interest Income	28,314
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	583,305
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)	583,305

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
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.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,641,881
2.2	Total Nursing Expenses (Schedule 3)	5,675,652
2.3	Total Administrative and General Expenses (Schedule 3)	3,475,664
2.4	Total Variable Expenses (Schedule 3)	6,082,687
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,824,573
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,058,576
200	Cost Reported Net Income(Loss)	583,305

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)		583,305
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)		583,305

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	456,051
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	3,042,062
1.6	Less Reserve for Bad Debt	(621,134)
1.100	Subtotal: Net Patient Accounts Receivable	2,420,928
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	825,221
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	50,822
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	13,508
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	14,254
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	92,537
100	Total Current Assets	3,873,321

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Third Party Settl>Medicare A	(15,760)
1A.2	Current Receivables>Reimbursed Lawsuits	12,728
1A.3	Current Assets>Internal Replacement Reserve Fund	(43,847)
1A.4	Due To/(From)>Marquis	9,800
1A.5	Due To/(From)>RFMS	2,500
1A.6	Due To/(From)>Bank Fees	74,695
1A.7	Due To/(From)>SNF Reimbursements	12,762
1A.8	Due To/(From)>Vendor	39,659
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	92,537
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	257,387
2.4	Equipment	63,420
2.5	Software/Limited Life Assets	(1)
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	320,806

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	20,650
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	20,650

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,214,777

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	(582,605)
5.2	Accrued Expenses	33,071
5.3	Due to Insurance Payers	257,107
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	0
5.8	State and Federal Taxes Payable	498,934
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	414,662
500	Total Current Liabilities	621,169

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Current Payables>Resident Funds	35,884
5A.2	Current Payables>Resident Security Deposits	72,750
5A.3	Current Payables>401k Employer Match	4,450
5A.4	Current Payables>Misc. PR Deduction	1,677
5A.5	Current Payables>Misc. PR Deduction>	(1,287)
5A.6	Current Payables>Misc. PR Deduction>401k	1,188
5A.7	Current Liabilities>Internal Replacement Reserve Fund	300,000
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	414,662

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	280,514
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	280,514

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	901,683

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	3,658,743
8B.2	Prior Period Adjustment(s)	(928,954)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	583,305
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	3,313,094

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment(s)	(928,954)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(928,954)
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)	4,214,777

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0			0				0
1.2	Building	0			0	0	0	0	0
1.3	Improvements	252,457	55,758		308,215	(28,067)	(22,761)	(50,828)	257,387
1.4	Equipment	63,596	23,538		87,134	(14,431)	(9,283)	(23,714)	63,420
1.5	Software/Limited Life Assets	53,515			53,515	(53,516)	0	(53,516)	(1)
1.6	Motor Vehicles	0			0	0	0	0	0
100	Total	369,568	79,296	0	448,864	(96,014)	(32,044)	(128,058)	320,806

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0					0				
2.2	Land REA-CR	214,000					214,000				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	4,214,298					4,214,298	2.50%		105,357	105,357
2.5	Improvements SNF-CR	5,222,442		55,758		0	5,278,200	5.00%	22,761	0	22,761
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	436,667		23,538		0	460,205	10.00%	9,283	0	9,283

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2.8	Equipment REA- CR	162,959					162,959	10.00%		16,296	16,296
2.9	Software/Limited Life Assets SNF- CR	53,514					53,514	33.33%	0	0	0
2.10	Software/Limited Life Assets REA- CR	0					0	33.33%		0	0
200	Total Claimed Fixed Assets	10,303,880	0	79,296	0	0	10,383,176		32,044	121,653	153,697

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1981
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?	3,198,300
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	71
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	62,526
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,843
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	0.4
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					

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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)	1,009,332

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	583,305
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,057,290)
200	Net Cash from Operating Activities	(473,985)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(79,296)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(79,296)

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	0
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	(553,281)
500	Cash and Cash Equivalents (End of Year)	456,051

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure						
Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	11/01/2021	100			100	100
1.2	11/01/2019	100			100	100
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	100				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	3,677	562		7,647	806	14,705
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)	54					1,234
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,731	562	0	7,647	806	15,939

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
3,748					25		1,362	32,532
								0
								0
								0
								0
								0
								0
								0
15								1,303
								0
								0
								0
3,763	0	0	0	0	25	0	1,362	33,835

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	718
3.2	0140.1	Number of MassHealth Admissions During Year	200
3.3	0150.0	Number of Discharges During Year	726
3.4	0190.0	Average Length of Stay	47
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	309
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	90

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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	1,370,771	24,496.0	660,901	16,343.0	1,037,572	50,859.0
1.2	Total Overtime Wages	67,770	1,111.0	84,033	1,299.0	76,216	2,247.0
1.3	Total Shift Differential	27,591		22,181		41,240	
1.4	Total Other Differentials						
100	Total	1,466,132	25,607.0	767,115	17,642.0	1,155,028	53,106.0

<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	1.50	2.00	1.50	2.50	3.00
2.2	Licensed Practical Nurses	1.50	2.00	1.50	2.50	3.00
2.3	Certified Nurse Aides	1.00	1.25	1.00	1.50	1.75

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.9	1,917.0
3.2	Plant Operations	2	2.3	4,859.0
3.3	Dietary Staff	3	3.1	6,352.0
3.4	Dietician	1	0.2	456.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	4	3.8	7,983.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.7	3,568.0
3.9	Social Services Staff	1	1.4	2,838.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.3	604.0
3.12	Restorative Therapy - Indirect Staff	4	4.4	9,228.0
3.13	Recreational Staff	4	4.5	9,321.0
3.14	Administration and Officers	1	1.0	2,008.0
3.15	Security Staff			
3.16	Clerical Staff	8	8.4	17,453.0
3.17	Director of Nurses	1	0.7	1,472.0
3.18	Registered Nurses	12	12.3	25,607.0
3.19	Licensed Practical Nurses	8	8.5	17,642.0
3.20	Certified Nurse Aides	26	25.5	53,106.0
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	79	79.0	164,414.0

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<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	CONNECTRN INC	TGKV	188.3	13,512	496.8	33,182	2,308.0	80,847		
4.3	Intelycare, Inc.	TM7F	487.9	39,954	343.5	23,414	3,696.2	138,033		
4.4	Kavida Healthcare, Inc	TVTE	96.0	13,606			802.5	28,649		
4.5	MEDICAL STAFFING NETWORK AND ALLIED HEALTH GROUP	TFTB	211.3	10,081			1,224.5	43,697		
4.6	On Call Staffing Agency LLC	TWMA	137.5	24,916	1,691.5	134,311	1,502.5	38,676		
4.7	Ryben Staffing LLC	TTP5	10.0	769	174.0	12,088	52.5	3,129		
4.8	Caring Staffing Solutions, LLC	TNQY	1,182.5	99,666	2,771.8	218,460	9,753.8	360,387		
4.9	Other		2,245.0	157,601	1,101.6	71,392	3,410.4	113,801		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,558.5	360,105	6,579.2	492,847	22,750.4	807,219	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,558.5	360,105	6,579.2	492,847	22,750.4	807,219	0.0	0

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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	Kernen	Charlene	Administrator	Administrative & General	164,312	0	0	164,312
5.2	Cormier	Edmond	Admissions Director	Administrative & General	149,726	0	0	149,726
5.3	Payen	Zahrah	RN	Nursing	128,465	0	0	128,465
5.4	O'Connor	Linda	DON	Nursing	119,389	0	0	119,389
5.5	Obertinca Antinick	Mrika	ADON/ LPN Supervisor	Nursing	113,074	0	0	113,074

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

Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
6B.4									0
6B.5									0
6B.6									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										
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

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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
					0				0
					0				0
					0				0
					0		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							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):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/08/2024 3:03PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/08/2024 3:03PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/08/2024 3:03PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/08/2024 3:04PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/28/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/20/2024
2.3	Last Name	Posen
2.4	First Name	Mindee
2.5	Middle Name	
2.6	Title	CPA
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