

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ODD FELLOWS HOME OF MASS
1.2	MassHealth Provider ID	110026696A
1.3	Federal Employer Tax ID	042104414
1.4	VPN	0998818
1.5	Is the above information correct?	Yes
1.6	Facility Number	00249
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	104 Randolph Road
1.11	City	Worcester
1.12	Zip	01606
1.13	Telephone	+1 (508) 853-6687
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Odd Fellows of Massachusetts
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	474,100	502	474,602
1.2	Commercial Managed Care	162,595	1,489	164,084
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	121,989	221,789	343,778
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	3,475,119	0	3,475,119
1.7	MassHealth Managed Care	3,694,279	0	3,694,279
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	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	1,177,865	224,743	1,402,608
1.15	Other Payer Revenue	269,041	0	269,041
100	Total Nursing Facility Revenue	9,374,988	448,523	9,823,511

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**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	178,230
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	7,244
3.7	Interest Income	51,345
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	8,750
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	245,569

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Relief	41,040
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations & Events	101,171
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment Change	36,019
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		178,230

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	10,069,080

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 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	129,401		129,401
1.2	Director of Nurses: Employee Benefits	5,845		5,845
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,764		12,764
1.4	Director of Nurses Purchased Service: Per Diem	0		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	148,010		148,010
1.7	Registered Nurses: Salaries	216,761		216,761
1.8	Registered Nurses: Employee Benefits	9,792		9,792
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	21,382		21,382
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	448,672		448,672
1.200	Subtotal: Registered Nurses Expenses	696,607		696,607
1.12	Licensed Practical Nurses: Salaries	1,156,947		1,156,947
1.13	Licensed Practical Nurses: Employee Benefits	52,264		52,264
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	114,122		114,122
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	290,634		290,634
1.300	Subtotal: Licensed Practical Nurses Expenses	1,613,967		1,613,967
1.17	Certified Nurse Aides: Salaries	1,632,713		1,632,713
1.18	Certified Nurse Aides: Employee Benefits	73,759		73,759
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	161,056		161,056
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	395,157		395,157
1.400	Subtotal: Certified Nurse Aides Expenses	2,262,685		2,262,685

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,721,269		4,721,269

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	4,721,269		4,721,269

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
2.1	Administration: Salaries	166,524		166,524
2.2	Administration: Employee Benefits	7,523		7,523
2.3	Administration: Payroll Taxes incl Workers Comp.	16,426		16,426
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	108,934	108,934	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	299,407		190,473
2.7	Clerical Staff: Salaries	530,617		530,617
2.8	Clerical Staff: Employee Benefits	23,970		23,970
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	52,340		52,340
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	606,927		606,927
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	10,882		10,882
2.12	Office Supplies	115,987		115,987
2.13	Telecommunications (e.g. Internet, Phone)	13,643		13,643

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	6,224		6,224
2.16	Advertising: Help Wanted	20,153		20,153
2.17	Licenses and Dues: Patient Care Related Portion	11,691		11,691
2.18	Continuing Professional Education / Training and Development	3,011		3,011
2.19	Accounting Services (Not related to appeals)	54,891		54,891
2.20	Insurance: Malpractice & General Liability	109,353		109,353
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	23,828	20,245	3,583
2.23	Non-Allowable A & G Expenses	1,048,095	1,048,095	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	1,417,758		349,418
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,324,092		1,146,818
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	2,324,092		1,146,818

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	COVID Supplies	3,583
2A.2	Donations	13,613
2A.3	Trustee Expenses	4,193
2A.4	Resident Expenses	2,439
2A.100	Subtotal: Other A&G Expenses	23,828

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	51,818
2B.2	Licenses and Dues: Not Related to Resident Care	13,114
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	50,476
2B.6	Legal: Other	7,972
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	54,998
2B.11	Fines, Late Fees, Penalties, including Interest	207
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	36,000
2B.15	User Fee Assessment	833,510
2B.16	Other Non-Allowable A&G Expenses	0
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	1,048,095

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

3.1	Staff Development Coordinator: Salaries	96,670		96,670
3.2	Staff Dev. Coord.: Employee Benefits	4,367		4,367
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	9,535		9,535
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	110,572		110,572
3.5	Plant Operation: Salaries	125,962		125,962
3.6	Plant Operation: Employee Benefits	5,690		5,690
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,425		12,425
3.8	Plant Operation: Purchased Service	142,464		142,464
3.9	Plant Operation: Supplies and Expenses	48,459		48,459
3.10	Plant Operation: Utilities	193,765		193,765
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	528,765		528,765
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	506,566		506,566
3.19	Dietary: Employee Benefits	22,883		22,883
3.20	Dietary: Payroll Taxes incl Workers Comp.	49,968		49,968
3.21	Dietary: Food	320,796		320,796
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	34,710		34,710
3.400	Subtotal: Dietary Expenses	934,923		934,923
3.24	Housekeeping/Laundry: Salaries	273,515		273,515
3.25	Housekeeping/Laundry: Employee Benefits	12,356		12,356
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	26,979		26,979
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	49,469		49,469
3.29	Housekeeping/Laundry: Linen and Bedding	8,731		8,731

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	371,050		371,050
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	75,028		75,028
3.37	Unit Clerk & Medical Records: Employee Benefits	3,389		3,389
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,400		7,400
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	85,817		85,817
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	133,185		133,185
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,370		4,370
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,543		9,543
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	147,098		147,098
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	65,852		65,852
3.49	Social Service Worker: Employee Benefits	2,975		2,975
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,495		6,495
3.51	Social Service Worker: Purchased Service	20,250		20,250
3.1000	Subtotal: Social Service Worker Expenses	95,572		95,572
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	18,000		18,000
3.60	Direct Restorative Therapy: Salaries	152,291	152,291	0
3.61	Direct Restorative Therapy: Benefits	21,901	21,901	0
3.62	Direct Restorative Therapy: Consultants	62,644	62,644	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	254,836		18,000
3.64	Recreational Therapy/Activities: Salaries	142,464		142,464
3.65	Recreational Therapy/Activities: Employee Benefits	6,435		6,435
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,052		14,052
3.67	Recreational Therapy/Activities: Purchased Service	9,716		9,716
3.68	Recreational Therapy/Activities: Supplies and Expenses	32,574		32,574
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	205,241		205,241
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	5,405		5,405
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	15,000		15,000
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	0		0
3.87	Legend Drugs	130,920	130,920	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	200,985		200,985
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	10,812		10,812
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	363,122		232,202
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,096,996		2,729,240
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		8,750	8,750
3.1800	Subtotal: Variable Recoverable Income	0		8,750
300	Total: Net Variable Expenses Including Recoverable Income	3,096,996		2,720,490

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 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	186,998	0	186,998
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR			0
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	28,485		28,485
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	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	215,483		215,483
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	215,483		215,483

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 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	10,357,840		8,812,810
<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	10,357,840		8,804,060

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

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

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	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

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	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	

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	9,823,511
1B.2	Other Revenue	15,994
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	9,839,505
1B.4	Salaries and Wages	5,404,496
1B.5	Employee Benefits	772,006
1B.6	Supplies and Other (including Payroll Taxes)	3,903,342
1B.7	Interest Expense	54,997
1B.8	Provision for Bad Debt	36,000
1B.9	Depreciation and Amortization Expenses	186,998
1B.200	Total Operating Expenses	10,357,839
1B.300	Income(Loss) from Operations	(518,334)
	Non-Operating Income and Expenses	
1B.10	Interest Income	51,345
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	178,230
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	(1)
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(288,760)

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 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)	10,069,080
2.2	Total Nursing Expenses (Schedule 3)	4,721,269
2.3	Total Administrative and General Expenses (Schedule 3)	2,324,092
2.4	Total Variable Expenses (Schedule 3)	3,096,996
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	215,483
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	10,357,840
200	Cost Reported Net Income(Loss)	(288,760)

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)		(288,760)
3.2	Reconciling Item		0
3.3	Reconciling Item		0
3.4	Reconciling Item		0
3.5	Reconciling Item		0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(288,760)

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 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	1,847,715
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	887,915
1.5	Payer Accounts Receivable	1,426,540
1.6	Less Reserve for Bad Debt	(62,276)
1.100	Subtotal: Net Patient Accounts Receivable	1,364,264
1.7	Receivable from Officers/Owners/Employees	5,965
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	89,226
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	4,002
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	45,503
100	Total Current Assets	4,244,590

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	w/c receivable	24,674
1A.2	kravetz fund	20,829
1A.100	Subtotal: Other Current Assets	45,503

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	45,080
2.2	Buildings	678,497
2.3	Improvements	292,694
2.4	Equipment	181,933
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,198,204

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	349,160
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	128,184
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	477,344

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	5,920,138

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	398,896
5.2	Accrued Expenses	329,702
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	74,348
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	2,000,000
5.7	Accrued Salaries and Payroll Liabilities	392,432
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	3,195,378

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
8D.1		
5A.100	Subtotal: Other Current Liabilities	0

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	660,939
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	660,939

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,856,317

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	2,100,760	371,775	2,472,535
8A.2	Prior Period Adjustment(s)	(119,954)	0	(119,954)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(288,760)		(288,760)
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	1,692,046	371,775	2,063,821

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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	adjustments made sub to filing of 2022 cost report	(119,954)
8D.100	Subtotal: Prior Period Adjustments	(119,954)

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)	5,920,138

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	45,080	0	0	45,080				45,080
1.2	Building	4,058,124	0	0	4,058,124	(3,277,733)	(101,894)	(3,379,627)	678,497
1.3	Improvements	1,007,016	24,597	0	1,031,613	(714,202)	(24,717)	(738,919)	292,694
1.4	Equipment	1,239,060	49,303	0	1,288,363	(1,046,043)	(60,387)	(1,106,430)	181,933
1.5	Software/Limited Life Assets	0	0	0	0	0	0	0	0
1.6	Motor Vehicles	32,474	0	(3,765)	28,709	(28,709)	0	(28,709)	0
100	Total	6,381,754	73,900	(3,765)	6,451,889	(5,066,687)	(186,998)	(5,253,685)	1,198,204

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	45,080	0	0	0	0	45,080				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	4,058,127	0	0	0	0	4,058,127	0.00%	101,894	0	101,894
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	974,595	0	24,597	0	0	999,192	5.00%	24,717	0	24,717
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	435,491	0	49,303	0	0	484,794	10.00%	60,387	0	60,387

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	5,513,293	0	73,900	0	0	5,587,193		186,998	0	186,998

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1990
3.3	What was the value from the most recent municipal property assessment for this facility?	1
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?	53
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	12,561
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,712
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?	4.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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					0
4.2					0
4.3					0

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)	1,414,116

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(288,760)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	186,998
2.3	Increases (Decreases) to Cash Provided by Operating Activities	0
200	Net Cash from Operating Activities	(101,762)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(73,900)
3.2	Cash Flows from Other Investing Activities	609,261
300	Net Cash from Investing Activities	535,361

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	0
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	433,599
500	Cash and Cash Equivalents (End of Year)	1,847,715

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 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	08/08/2020	100			100	100
1.2	08/08/2022	100	0		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	1,092	364	0	207	0	14,310
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	0	0	0	0	0	0
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	176
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	1,092	364	0	207	0	14,486

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 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
12,123	0	0	0	0	3,834	0	1,020	32,950
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
172	0	0	0	0	80	0	0	428
				0	0	0	0	0
				0	0	0	0	0
12,295	0	0	0	0	3,914	0	1,020	33,378

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	87
3.2	0140.1	Number of MassHealth Admissions During Year	69
3.3	0150.0	Number of Discharges During Year	172
3.4	0190.0	Average Length of Stay	194
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	201,075	4,932.6	934,498	25,073.7	1,001,146	45,100.1
1.2	Total Overtime Wages	11,179	201.2	179,467	3,546.7	546,078	19,685.4
1.3	Total Shift Differential	4,507		42,982		85,489	
1.4	Total Other Differentials						
100	Total	216,761	5,133.8	1,156,947	28,620.4	1,632,713	64,785.5

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	2.00	3.00	3.00	4.00
2.2	Licensed Practical Nurses	2.00	2.00	3.00	3.00	4.00
2.3	Certified Nurse Aides	1.50	1.50	3.00	3.00	4.00

Skilled Nursing Facility Cost Report
ODD FELLOWS HOME OF MASS
Filing Year: 2023

Date: 09/19/2024
Time: 2:41 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	1.0	2,128.4
3.2	Plant Operations	4	2.4	5,001.9
3.3	Dietary Staff	26	12.4	25,766.8
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	9	8.0	16,546.3
3.6	Unit Clerk & Medical Records Staff	3	1.7	3,540.3
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	1	0.4	804.0
3.9	Social Services Staff	2	0.9	1,909.8
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	2,282	1.1	2,281.8
3.12	Restorative Therapy - Indirect Staff	1,641	0.8	1,640.5
3.13	Recreational Staff	5	3.7	7,598.0
3.14	Administration and Officers	2	2.0	4,160.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	20	8.5	17,697.3
3.17	Director of Nurses	1	1.0	2,120.0
3.18	Registered Nurses	6	2.5	5,133.8
3.19	Licensed Practical Nurses	21	13.8	28,620.4
3.20	Certified Nurse Aides	39	31.1	64,785.5
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	4,063	91.2	189,734.7

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									0
Registered Temporary Nursing Service Agencies										
4.2	Caregave Health Corp.	TA71	183.9	12,504	62.6	3,560	102.6	3,077	0.0	0
4.3	Best Choice Agency	TPCF	2,364.0	187,619	795.8	46,134	3,892.9	134,170	0.0	0
4.4	Intelycare, Inc.	TM7F	2,798.6	204,848	2,589.1	158,103	4,461.1	147,961	0.0	0
4.5	Kims Nursing Staffing Agency LLC	TYCH	563.8	38,535	583.9	35,125	3,479.1	109,949	0.0	0
4.6	General Healthcare Resources, LLC	TQFN	23.0	1,311	0.0	0				
4.7	Other		54.8	3,855	432.7	47,712				
4.8			0.0	0	0.0	0				
4.9			0.0	0	0.0	0				
4.10			0.0	0	0.0	0				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,988.1	448,672	4,464.1	290,634	11,935.6	395,157	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,988.1	448,672	4,464.1	290,634	11,935.6	395,157	0.0	0

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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	O'Flaherty	Mark	Administrator	Administrative & General	188,017	0	0	188,017
5.2	Asare	Ophelia	LPN	Nursing	159,763	0	0	159,763
5.3	Rondeau	Jacquelynn	DON	Nursing	153,275	0	0	153,275
5.4	Twumasi	Alice	CNA	Nursing	144,829	0	0	144,829
5.5	Acheampong	Nataly	LPN	Nursing	140,736	0	0	140,736

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	Plant	Clarence	CEO		2,080	100,006	0	0	100,006
6C.2									0
6C.3									0
									100,006

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
ODD FELLOWS HOME OF MASS
 Filing Year: 2023

Date: 09/19/2024
 Time: 2:41 PM

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

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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	US Small Business Administration EIDL	No	2,000,000	0	01/04/2022	0	2,000,000	2.750%	54,998
200	Total Working Capital Interest						2,000,000		54,998

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

Skilled Nursing Facility Cost Report

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/21/2024 3:53PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/21/2024 3:54PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/21/2024 3:54PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
04/21/2024 3:55PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

Skilled Nursing Facility Cost Report**ODD FELLOWS HOME OF MASS**

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 PM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/21/2024

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

ODD FELLOWS HOME OF MASS

Filing Year: 2023

Date: 09/19/2024

Time: 2:41 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	04/22/2024
2.3	Last Name	Cusson
2.4	First Name	Susan
2.5	Middle Name	M.
2.6	Title	Accountant
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