

Skilled Nursing Facility Cost Report**SOUTHPOINTE REHAB CENTER**

Filing Year: 2023

Date: 12/19/2024

Time: 1:41 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SOUTHPOINTE REHAB CENTER
1.2	MassHealth Provider ID	110120318A
1.3	Federal Employer Tax ID	812266648
1.4	VPN	0950565
1.5	Is the above information correct?	Yes
1.6	Facility Number	01082
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	100 Amity Street
1.11	City	Fall River
1.12	Zip	02721
1.13	Telephone	+1 (508) 675-2500
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.	Pointe Group Care LLC
1.19	List the name of the entity that holds the nursing facility license.	Southpointe Rehab Center LLC
1.20	List realty company names as reported on each realty company cost report.	100 Amity Street 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	Tamara Unger
2.2	Nursing Facility or Firm Name	Roth & Co
2.3	Title	Senior Cost Report Specialist
2.4	Street Address	1428 36th St
2.5	City	Brooklyn
2.6	State	NY
2.7	Zip Code	11217
2.8	Phone Number	+1 (248) 968-4100
2.9	Email Address	tunger@rothcocpa.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	Tamara Unger
3.3	Nursing Facility or Firm Name	Roth & Co
3.4	Title	Senior Cost Report Specialist
3.5	Street Address	1428 36th St
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11218
3.9	Phone Number	+1 (248) 968-4100
3.10	Email Address	tunger@rothcocpa.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	158,717	1,156	159,873
1.2	Commercial Managed Care	180,614	668,038	848,652
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,151,877	1,079,419	3,231,296
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	5,708,048	17,387	5,725,435
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE	2,683,345	64,207	2,747,552
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	10,882,601	1,830,207	12,712,808

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	46,704
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	541
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,665,678
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,712,923

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)	Stimulus	46,704
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		46,704

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	14,425,731

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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	515,451		515,451
1.2	Director of Nurses: Employee Benefits	17,701		17,701
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	48,572		48,572
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)		6,252	6,252
1.100	Subtotal: Director of Nurses Expenses	581,724		587,976
1.7	Registered Nurses: Salaries	288,784		288,784
1.8	Registered Nurses: Employee Benefits	9,917		9,917
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	27,213		27,213
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	179,515	0	179,515
1.200	Subtotal: Registered Nurses Expenses	505,429		505,429
1.12	Licensed Practical Nurses: Salaries	1,274,999		1,274,999
1.13	Licensed Practical Nurses: Employee Benefits	43,784		43,784
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	120,146		120,146
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	448,694	0	448,694
1.300	Subtotal: Licensed Practical Nurses Expenses	1,887,623		1,887,623
1.17	Certified Nurse Aides: Salaries	2,129,697		2,129,697
1.18	Certified Nurse Aides: Employee Benefits	73,135		73,135
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	200,686		200,686
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	327,894	0	327,894
1.400	Subtotal: Certified Nurse Aides Expenses	2,731,412		2,731,412

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,706,188		5,712,440

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,706,188		5,712,440

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	261,582		261,582
2.2	Administration: Employee Benefits	8,983		8,983
2.3	Administration: Payroll Taxes incl Workers Comp.	24,649		24,649
2.4	Administration: Purchased Service	22,800		22,800
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	318,014		318,014
2.7	Clerical Staff: Salaries	385,895		385,895
2.8	Clerical Staff: Employee Benefits	13,252		13,252
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	36,364		36,364
2.10	Clerical Staff: Purchased Service	819		819
2.200	Subtotal: Clerical Staff Expenses	436,330		436,330
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	35,528	8,406	27,122
2.12	Office Supplies	28,626		28,626
2.13	Telecommunications (e.g. Internet, Phone)	58,872		58,872

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	16,554		16,554
2.18	Continuing Professional Education / Training and Development	5,610		5,610
2.19	Accounting Services (Not related to appeals)	8,900		8,900
2.20	Insurance: Malpractice & General Liability	222,125		222,125
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	771		771
2.23	Non-Allowable A & G Expenses	1,954,355	1,954,355	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		29,433	29,433
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		826,857	826,857
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		30,388	30,388
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,331,341		1,255,258
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,085,685		2,009,602
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,085,685		2,009,602

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Software Support	99,691
2A.2	Professional Services	3,179
2A.3	Finance Charge	549
2A.4	Bank Charges	2,792
2A.5	CORI	255
2A.6	Filing Fees	1,896
2A.7	Credit Card Expense	2,995
2A.8	Interest Expense - LOC	124,481
2A.9	LOC Fees - Unused Line	5,714
2A.10	LOC Fees - Col Mgmt	3,922
2A.11	Finance Charge IPFS	(40,323)
2A.12	Misc Exp - LOC	103,501
2A.13	Prior Year Adjustments	(311,035)
2A.14	Taxes - Other	143
2A.15	Miscellaneous Expenses	3,011
2A.100	Subtotal: Other A&G Expenses	771

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,067
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	15,062
2B.7	Key Person Insurance	
2B.8	Management Company Fees	760,608
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	49,832
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	281,944
2B.15	User Fee Assessment	844,842
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,954,355

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	93,424		93,424
3.2	Staff Dev. Coord.: Employee Benefits	3,208		3,208
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,804		8,804
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	105,436		105,436
3.5	Plant Operation: Salaries	183,005		183,005
3.6	Plant Operation: Employee Benefits	6,285		6,285
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,245		17,245

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3.8	Plant Operation: Purchased Service	45,937		45,937
3.9	Plant Operation: Supplies and Expenses	35,722		35,722
3.10	Plant Operation: Utilities	292,220		292,220
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	580,414		580,414
3.13	Dietician: Salaries	54,507		54,507
3.14	Dietician: Employee Benefits	1,872		1,872
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,136		5,136
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	61,515		61,515
3.18	Dietary: Salaries	434,728		434,728
3.19	Dietary: Employee Benefits	14,929		14,929
3.20	Dietary: Payroll Taxes incl Workers Comp.	40,965		40,965
3.21	Dietary: Food	293,977		293,977
3.22	Dietary: Purchased Service	375		375
3.23	Dietary: Supplies and Expenses	42,001		42,001
3.400	Subtotal: Dietary Expenses	826,975		826,975
3.24	Housekeeping/Laundry: Salaries	326,402		326,402
3.25	Housekeeping/Laundry: Employee Benefits	11,209		11,209
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	30,758		30,758
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	38,987		38,987
3.29	Housekeeping/Laundry: Linen and Bedding	3,956		3,956
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	411,312		411,312
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries			0

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3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	201,301		201,301
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	6,913		6,913
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,969		18,969
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	1,500		1,500
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	228,683		228,683
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	375,921		375,921
3.49	Social Service Worker: Employee Benefits	12,909		12,909
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	35,424		35,424
3.51	Social Service Worker: Purchased Service	1,250		1,250
3.1000	Subtotal: Social Service Worker Expenses	425,504		425,504
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	187,808		187,808
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	587,912	587,912	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	775,720		187,808
3.64	Recreational Therapy/Activities: Salaries	195,078		195,078
3.65	Recreational Therapy/Activities: Employee Benefits	6,699		6,699
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,383		18,383
3.67	Recreational Therapy/Activities: Purchased Service	4,700		4,700
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,337		3,337
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	228,197		228,197
3.70	Resident Care Assistant: Salaries	47,487		47,487
3.71	Resident Care Assistant: Employee Benefits	1,631		1,631
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	4,475		4,475
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	53,593		53,593
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	631		631
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	42,000		42,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	344,776	344,776	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	240,579		240,579
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,416		2,416
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	630,402		285,626
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,327,751		3,395,063
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,665,678	1,665,678
3.1800	Subtotal: Variable Recoverable Income	0		1,665,678
300	Total: Net Variable Expenses Including Recoverable Income	4,327,751		1,729,385

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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	4,202	(197,055)	201,257
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		370,494	370,494
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		92,995	92,995
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		108,002	108,002
4.10	Personal Property Tax Expense SNF-CR	14,792		14,792
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	797,636	788,971	8,665
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,057,469	1,057,469	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	1,874,099		796,205
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	1,874,099		796,205

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,993,723		11,913,310
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	14,993,723		10,247,632

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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:	

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

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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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses	2,152	2,152	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	2,152	2,152	

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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	12,712,809
1A.2	Other Revenue	1,712,382
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,425,191
1A.4	Salaries and Wages	6,768,258
1A.5	Employee Benefits	232,427
1A.6	Supplies and Other (including Payroll Taxes)	7,706,888
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	281,944
1A.9	Depreciation and Amortization Expenses	4,202
1A.200	Total Operating Expenses	14,993,719
1A.300	Income(Loss) from Operations	(568,528)
	Non-Operating Income and Expenses	
1A.10	Interest Income	541
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	(2,152)
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(570,139)
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)	(570,139)

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<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)	14,425,731
2.2	Total Nursing Expenses (Schedule 3)	5,706,188
2.3	Total Administrative and General Expenses (Schedule 3)	3,085,685
2.4	Total Variable Expenses (Schedule 3)	4,327,751
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,874,099
2.6	Total Other Business Expenses (Schedule 4)	2,152
2.100	Subtotal: Total Facility Expenses	14,995,875
200	Cost Reported Net Income(Loss)	(570,144)

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)		(570,139)
3.2	Reconciling Item	Rounding	(5)
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)		(570,144)

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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	(573,092)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,454,545
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	1,454,545
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	7,777,306
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(5,984)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	(4,504)
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	5,395
100	Total Current Assets	8,653,666

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Net Payroll	1,395
1A.2	Capital Lease Assets	24,345
1A.3	Accum Amort - Capital Lease Assets	(20,345)
1A.100	Subtotal: Other Current Assets	5,395

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	94,701
2.4	Equipment	19,883
2.5	Software/Limited Life Assets	763
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	115,347

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	2,293,694
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	124,101
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(124,101)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	2,293,694

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Other Deposits	2,647
3A.2	Goodwill	7,889,706
3A.3	Accum Amort - Goodwill	(5,598,659)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,293,694

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	11,062,707

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,025,235
5.2	Accrued Expenses	46,039
5.3	Due to Insurance Payers	398,990
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	592,036
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	118,741
500	Total Current Liabilities	3,181,041

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	PNA Checking Account - Due To Resid	24,076
5A.2	PNA Savings Account - Due To Reside	80,895
5A.3	Resident Council Account - Due To R	13,770
5A.100	Subtotal: Other Current Liabilities	118,741

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	5,484,816
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	5,484,816

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	8,665,857

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	2,139,979
8B.2	Prior Period Adjustment(s)	4
8B.3	Capital Contributions During the Year	900,000
8B.4	SNF-CR Net Income/(Loss)	(570,144)
8B.5	Proprietor/Partner Drawings	(72,989)
8B.100	Owner's Equity Balance: Current Year	2,396,850

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	Rounding	4
8D.100	Subtotal: Prior Period Adjustments	4

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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)	11,062,707

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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
1.2	Building				0			0	0
1.3	Improvements	98,103	10,738		108,841	(11,938)	(2,202)	(14,140)	94,701
1.4	Equipment	576,890	19,698		596,588	(574,705)	(2,000)	(576,705)	19,883
1.5	Software/Limited Life Assets	765	423		1,188	(425)		(425)	763
1.6	Motor Vehicles				0			0	0
100	Total	675,758	30,859	0	706,617	(587,068)	(4,202)	(591,270)	115,347

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	705,000					705,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	3,995,000					3,995,000			99,875	99,875
2.5	Improvements SNF-CR	98,103		10,739			108,842	5.00%	2,202	3,240	5,442
2.6	Improvements REA-CR	477,831					477,831	5.00%		23,892	23,892
2.7	Equipment SNF-CR	576,890		19,697			596,587	10.00%	2,000	57,659	59,659

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2.8	Equipment REA-CR	91,576		5,956			97,532	10.00%		9,753	9,753
2.9	Software/Limited Life Assets SNF-CR	765		423			1,188	33.33%	0	(396)	(396)
2.10	Software/Limited Life Assets REA-CR	9,097					9,097	33.33%		3,032	3,032
200	Total Claimed Fixed Assets	5,954,262	0	36,815	0	0	5,991,077		4,202	197,055	201,257

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1992
3.2	What was the date of the most recent assessed property value of this facility?	06/30/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	4,371,800
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	75
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	41,506
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,832
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	4.2
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)	(419,616)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(570,139)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	806,962
2.3	Increases (Decreases) to Cash Provided by Operating Activities	5,089,830
200	Net Cash from Operating Activities	5,326,653

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(30,860)
300	Net Cash from Investing Activities	(30,860)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(4,622,257)
4.3	Cash Flows from Other Financing Activities	(827,012)
400	Net Cash from Financing Activities	(5,449,269)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(153,476)
500	Cash and Cash Equivalents (End of Year)	(573,092)

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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	11/21/2020	152			152	152
1.2	11/21/2022	152	0		152	152
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.	152				
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	340	900		3,763		22,697
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)	3					110
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	343	900	0	3,763	0	22,807

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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
			9,906					37,606
								0
								0
								0
								0
								0
								0
								0
								113
			33					33
								0
								0
0	0	0	9,939	0	0	0	0	37,752

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	246
3.2	0140.1	Number of MassHealth Admissions During Year	15
3.3	0150.0	Number of Discharges During Year	245
3.4	0190.0	Average Length of Stay	22
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	158
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	93

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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						
1.2	Total Overtime Wages	22,999	32.4	188,084	342.4	85,874	2,449.0
1.3	Total Shift Differential	20,214		121,300		188,908	
1.4	Total Other Differentials						
100	Total	43,213	32.4	309,384	342.4	274,782	2,449.0

<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	1.00	1.50	1.00	2.50	3.50
2.2	Licensed Practical Nurses	2.50	3.50	1.00	3.50	4.50
2.3	Certified Nurse Aides	0.00	1.50	1.00	2.00	3.00

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1,930	0.9	1.0
3.2	Plant Operations	6,215	3.0	3.0
3.3	Dietary Staff	25,203	12.1	13.0
3.4	Dietician	1,230	0.6	1.0
3.5	Housekeeping/Laundry Staff	19,715	9.5	10.0
3.6	Unit Clerk & Medical Records Staff			2.0
3.7	Quality Assurance	2,328	1.1	0.2
3.8	MMQ Nurses and MDS Coordinator	15,624	7.5	8.0
3.9	Social Services Staff	9,331	4.5	8.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4,189	2.0	3.0
3.14	Administration and Officers	14,642	7.0	8.0
3.15	Security Staff			
3.16	Clerical Staff	8,386	4.0	5.0
3.17	Director of Nurses	4,934	2.4	3.0
3.18	Registered Nurses	28,035	13.5	32.4
3.19	Licensed Practical Nurses	73,023	35.1	342.4
3.20	Certified Nurse Aides			2,449.0
3.21	Resident Care Assistants	4,918	2.4	4.0
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	219,703	105.6	2,893.0

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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	Active Healthcare, Inc.	T4O9	109.7	7,927	670.7	38,279	2,559.9	74,133		
4.3	AYA Healthcare	TFG4	689.6	48,423	2,022.7	133,743				
4.4	CONNECTRN INC	TGKV	323.0	27,536	619.5	41,349	1,501.0	54,322		
4.5	Heart to Heart	T095	14.8	1,166						
4.6	Mas Medical Staffing, Corp	TJ4S	41.5	3,119	257.6	16,925	1,125.6	39,317		
4.7	Other		1,437.4	91,344	3,731.6	194,045	1,786.8	49,136		
4.8	All American Healthcare Services, Inc.	TOIY	0.0		25.0	1,469	152.7	5,754		
4.9	Amira Medical Staffing Inc	TXFZ			53.3	3,490	1,296.0	48,512		
4.10	Aura Staffing	TKZV			98.3	6,068	216.0	7,781		
4.11	Informatix	T9J4			17.1	1,075	66.0	1,978		
4.12	Other				167.8	12,251	88.5	3,301		
4.13	Norton and Associates Inc	TOWP					1,204.8	43,660		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,616.0	179,515	7,663.6	448,694	9,997.3	327,894	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,616.0	179,515	7,663.6	448,694	9,997.3	327,894	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	GOMES	APRIL		Nursing	128,984			128,984
5.2	ANDERSON	GRACE		Nursing	153,452			153,452
5.3	TAVARES	LISA		Nursing	147,110			147,110
5.4	KATYL	TUONGLAN		Nursing	145,587			145,587
5.5	FERRO	SARAH		Nursing	2,668,624			2,668,624

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
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

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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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:

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
04/16/2024 11:25AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:57PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:57PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:57PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:57PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Tamara Unger

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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	Tamara Unger
1.2	Nursing Facility or Firm Name	Roth & Co
1.3	Title	Senior Cost Report Specialist
1.4	Street Address	1428 36th St
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11218
1.8	Phone Number	+1 (248) 968-4100
1.9	Email Address	tunger@rothcocpa.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:	11/03/2024

*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	04/18/2024
2.3	Last Name	Berkowitz
2.4	First Name	Benjamin
2.5	Middle Name	
2.6	Title	Owner
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