

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WEST SIDE HOUSE LTCF
1.2	MassHealth Provider ID	110026063A
1.3	Federal Employer Tax ID	042543174
1.4	VPN	0913685
1.5	Is the above information correct?	Yes
1.6	Facility Number	00261
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	35 Fruit Street
1.11	City	Worcester
1.12	Zip	01609
1.13	Telephone	+1 (508) 752-6763
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 Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Essex Group Management
1.19	List the name of the entity that holds the nursing facility license.	Essex Group Management
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**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S Bivolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9600
2.9	Email Address	Matthew.Bivolack@marcumllp.com

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3		1
Line #	Description	
3.1	[] I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S Bivolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9600
3.10	Email Address	Matthew.Bivolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	137,284	0	137,284
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	547,125	55,246	602,371
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	4,677,086	0	4,677,086
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	1,420,506	0	1,420,506
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	324,402	0	324,402
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	343,393	0	343,393
100	Total Nursing Facility Revenue	7,449,796	55,246	7,505,042

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**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	262,342
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	689
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	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	263,031

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 Income	262,305
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Synergy Rx Income	37
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		262,342

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	7,768,073

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	87,067		87,067
1.2	Director of Nurses: Employee Benefits	3,822	303	3,519
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	6,546		6,546
1.4	Director of Nurses Purchased Service: Per Diem	46,375		46,375
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	143,810		143,507
1.7	Registered Nurses: Salaries	439,003		439,003
1.8	Registered Nurses: Employee Benefits	19,268	1,526	17,742
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	33,008		33,008
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	19,615	#Error	19,615
1.200	Subtotal: Registered Nurses Expenses	510,894		509,368
1.12	Licensed Practical Nurses: Salaries	706,942		706,942
1.13	Licensed Practical Nurses: Employee Benefits	31,027	2,457	28,570
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	53,153		53,153
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	169,850		169,850
1.300	Subtotal: Licensed Practical Nurses Expenses	960,972		958,515
1.17	Certified Nurse Aides: Salaries	1,070,284		1,070,284
1.18	Certified Nurse Aides: Employee Benefits	46,974	3,720	43,254
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	80,471		80,471
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	320,279		320,279
1.400	Subtotal: Certified Nurse Aides Expenses	1,518,008		1,514,288

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	4,964		4,964
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	4,964		4,964
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,138,648		3,130,642

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	3,138,648		3,130,642

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	104,338		104,338
2.2	Administration: Employee Benefits	4,579	363	4,216
2.3	Administration: Payroll Taxes incl Workers Comp.	7,845		7,845
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	116,762		116,399
2.7	Clerical Staff: Salaries	162,532		162,532
2.8	Clerical Staff: Employee Benefits	7,133	565	6,568
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	12,220		12,220
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	181,885		181,320
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	24,707		24,707
2.12	Office Supplies	28,007		28,007
2.13	Telecommunications (e.g. Internet, Phone)	31,932		31,932

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	6,440		6,440
2.17	Licenses and Dues: Patient Care Related Portion	6,032	1,023	5,009
2.18	Continuing Professional Education / Training and Development	623		623
2.19	Accounting Services (Not related to appeals)	18,505		18,505
2.20	Insurance: Malpractice & General Liability	42,522		42,522
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	5,705	1,552	4,153
2.23	Non-Allowable A & G Expenses	1,015,352	1,015,352	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)		411,959	411,959
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		24,200	24,200
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	1,179,825		598,057
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,478,472		895,776
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	1,478,472		895,776

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
 Filing Year: 2023

Date: 12/19/2024
 Time: 11:34 AM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous	1,552
2A.2	Sales & Use Tax	14
2A.3	Bank Charges	4,139
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	5,705

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	33
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	32,826
2B.6	Legal: Other	27,110
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	582,606
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	230,524
2B.11	Fines, Late Fees, Penalties, including Interest	783
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	7,228
2B.15	User Fee Assessment	134,242
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	1,015,352

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	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	34,492		34,492
3.6	Plant Operation: Employee Benefits	1,514	120	1,394
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	2,594		2,594

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

3.8	Plant Operation: Purchased Service	93,575		93,575
3.9	Plant Operation: Supplies and Expenses	38,984		38,984
3.10	Plant Operation: Utilities	142,581		142,581
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	313,740		313,620
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	287,152		287,152
3.19	Dietary: Employee Benefits	12,604	998	11,606
3.20	Dietary: Payroll Taxes incl Workers Comp.	21,591		21,591
3.21	Dietary: Food	161,176		161,176
3.22	Dietary: Purchased Service	37,980		37,980
3.23	Dietary: Supplies and Expenses	18,146		18,146
3.400	Subtotal: Dietary Expenses	538,649		537,651
3.24	Housekeeping/Laundry: Salaries	270,564		270,564
3.25	Housekeeping/Laundry: Employee Benefits	11,876	940	10,936
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	20,342		20,342
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	22,462		22,462
3.29	Housekeeping/Laundry: Linen and Bedding	4,878		4,878
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	330,122		329,182
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	33,196		33,196

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

3.37	Unit Clerk & Medical Records: Employee Benefits	1,457	115	1,342
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,496		2,496
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	37,149		37,034
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	0		0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	0		0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	0		0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
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	1,296		1,296
3.49	Social Service Worker: Employee Benefits	57	5	52
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	98		98
3.51	Social Service Worker: Purchased Service	82,068		82,068
3.1000	Subtotal: Social Service Worker Expenses	83,519		83,514
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	76,073		76,073
3.57	Indirect Restorative Therapy: Employee Benefits	3,339	264	3,075
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	5,720		5,720
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	98,117	98,117	0

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

3.61	Direct Restorative Therapy: Benefits	12,803	12,803	0
3.62	Direct Restorative Therapy: Consultants	10,426	10,426	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	206,478		84,868
3.64	Recreational Therapy/Activities: Salaries	172,847		172,847
3.65	Recreational Therapy/Activities: Employee Benefits	10,205	601	9,604
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,377		10,377
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	30,779		30,779
3.69	Recreational Therapy/Activities: Transportation	63	63	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	224,271		223,607
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	10,415		10,415
3.79	Variable Other Required Education	607		607
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	18,000		18,000
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	37,508	37,508	0
3.88	Personal Protective Equipment	0		0

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

3.89	House Supplies Not Resold	117,368		117,368
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	8,876		8,876
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	192,774		155,266
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	1,926,702		1,764,742
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	1,926,702		1,764,742

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	144,058	0	144,058
4.2	Long-Term Interest Expense SNF-CR	73,740		73,740
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	4,856		4,856
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	42,569		42,569
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	484		484
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	22,385		22,385
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	288,092		288,092
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	288,092		288,092

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	6,831,914		6,079,252
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	6,831,914		6,079,252

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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

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

Other Business Revenue

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

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	7,505,042
1A.2	Other Revenue	262,305
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	7,767,347
1A.4	Salaries and Wages	3,445,786
1A.5	Employee Benefits	153,855
1A.6	Supplies and Other (including Payroll Taxes)	3,007,247
1A.7	Interest Expense	73,740
1A.8	Provision for Bad Debt	7,228
1A.9	Depreciation and Amortization Expenses	144,058
1A.200	Total Operating Expenses	6,831,914
1A.300	Income(Loss) from Operations	935,433
	Non-Operating Income and Expenses	
1A.10	Interest Income	689
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	37
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	936,159
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)	936,159

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
Filing Year: 2023

Date: 12/19/2024
Time: 11:34 AM

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	7,768,073
2.2	Total Nursing Expenses (Schedule 3)	3,138,648
2.3	Total Administrative and General Expenses (Schedule 3)	1,478,472
2.4	Total Variable Expenses (Schedule 3)	1,926,702
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	288,092
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	6,831,914
200	Cost Reported Net Income(Loss)	936,159

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)		936,159
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		936,159

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
Filing Year: 2023

Date: 12/19/2024
Time: 11:34 AM

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	374,739
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,400,107
1.6	Less Reserve for Bad Debt	(6,013)
1.100	Subtotal: Net Patient Accounts Receivable	1,394,094
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	653,895
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	(214)
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	2,500
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	67,927
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(314,740)
100	Total Current Assets	2,178,201

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
Filing Year: 2023

Date: 12/19/2024
Time: 11:34 AM

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Suspense	(326,869)
1A.2	Advance To Officers	1,174
1A.3	RE Tax Escrow	10,955
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(314,740)
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	44,000
2.2	Buildings	0
2.3	Improvements	939,074
2.4	Equipment	163,581
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,146,655

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	4,591,287
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	89,874
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	49,573
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(49,573)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	4,681,161

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Utility Deposits	5,516
3A.2	Deferred Project Costs	1,720
3A.3	Deferred Financing Costs	86,987
3A.4	Accum Amort Def Fin Costs	(4,349)
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	89,874

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	8,006,017

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
Filing Year: 2023

Date: 12/19/2024
Time: 11:34 AM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,886,546
5.2	Accrued Expenses	1,183,129
5.3	Due to Insurance Payers	12,004
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	4,198,294
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	6,249
5.7	Accrued Salaries and Payroll Liabilities	50,932
5.8	State and Federal Taxes Payable	61,117
5.9	Accrued Interest Payable	251,818
5.10	Other Current Liabilities	(377,277)
500	Total Current Liabilities	7,272,812

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	EMPLOYEE UNION DUES PAYABLE	4,099
5A.2	UNION POLITICAL ACTION FUND	(1,340)
5A.3	MISC EMPLOYEE DEDUCTION	(16,873)
5A.4	DEPOSIT - SENIOR WHOLE HEALTH	131,175
5A.5	DEFERRED INCOME TAXES	(338,912)
5A.6	CAPITAL - CH XI FORGIVENESS	(155,198)
5A.7	SUSPENSE	(228)
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	(377,277)

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
Filing Year: 2023

Date: 12/19/2024
Time: 11:34 AM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	3,491,116
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	3,491,116

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	10,763,928

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	2,080,658	0	249,525	(6,024,864)	(3,694,681)
8C.2	Prior Period Adjustment(s)				611	611
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				936,159	936,159
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	2,080,658	0	249,525	(5,088,094)	(2,757,911)

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustments	611
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	611

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)	8,006,017

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	44,000			44,000				44,000
1.2	Building	663,311			663,311	(663,311)	0	(663,311)	0
1.3	Improvements	2,394,086	27,452		2,421,538	(1,389,763)	(92,701)	(1,482,464)	939,074
1.4	Equipment	2,115,839	4,079		2,119,918	(1,904,991)	(51,346)	(1,956,337)	163,581
1.5	Software/Limited Life Assets	63,428			63,428	(63,417)	(11)	(63,428)	0
1.6	Motor Vehicles				0		0	0	0
100	Total	5,280,664	31,531	0	5,312,195	(4,021,482)	(144,058)	(4,165,540)	1,146,655

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	83,500					83,500				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	663,311					663,311		0	0	0
2.4	Building REA-CR						0	2.50%		0	0
2.5	Improvements SNF-CR	2,394,084		27,452			2,421,536	5.00%	92,701	0	92,701
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	2,113,142		4,079			2,117,221	10.00%	51,346	0	51,346

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

2.8	Equipment REA-CR					0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	63,427				63,427	33.33%	11	0	11
2.10	Software/Limited Life Assets REA-CR					0	33.33%		0	0
200	Total Claimed Fixed Assets	5,317,464	0	31,531	0	0	5,348,995		144,058	0 144,058

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1974
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	1,417,700
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?	31
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	16,883
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,594
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?	#Error
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					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	21,051

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	936,159
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	3,045,826
200	Net Cash from Operating Activities	3,981,985

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(31,531)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(31,531)

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	(3,596,766)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(3,596,766)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	353,688
500	Cash and Cash Equivalents (End of Year)	374,739

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	02/12/2021	60			60	91
1.2	12/31/1984	91			91	91
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.	60				
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	268	320		918		11,929
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)	50					236
2.10	Nursing Leave of Absence (Unpaid)						7
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	318	320	0	918	0	12,172

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
Filing Year: 2023

Date: 12/19/2024
Time: 11:34 AM

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
18	4,613						93	18,159
								0
								0
								0
								0
								0
								0
								0
	62							348
								7
								0
								0
18	4,675	0	0	0	0	0	93	18,514

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	83
3.2	0140.1	Number of MassHealth Admissions During Year	48
3.3	0150.0	Number of Discharges During Year	83
3.4	0190.0	Average Length of Stay	223
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	3
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	14

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	433,085	9,912.0	632,930	16,657.0	856,104	33,308.0
1.2	Total Overtime Wages	5,918	99.0	74,012	1,276.0	214,180	6,763.0
1.3	Total Shift Differential	166		31,881		20,308	
1.4	Total Other Differentials						
100	Total	439,169	10,011.0	738,823	17,933.0	1,090,592	40,071.0

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	1.00	2.00	2.00	3.00	4.00
2.2	Licensed Practical Nurses	1.00	2.00	2.00	3.00	4.00
2.3	Certified Nurse Aides	0.50	0.75	1.00	1.50	2.00

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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		0.0	
3.2	Plant Operations	1	0.4	808.0
3.3	Dietary Staff	7	7.1	14,810.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	7	6.7	13,847.0
3.6	Unit Clerk & Medical Records Staff	1	0.7	1,501.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator		0.0	
3.9	Social Services Staff	1	0.0	31.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff	1	0.5	1,004.0
3.12	Restorative Therapy - Indirect Staff	1	0.8	1,612.0
3.13	Recreational Staff	4	4.2	8,704.0
3.14	Administration and Officers	1	1.0	2,160.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	3	2.9	5,964.0
3.17	Director of Nurses	1	0.7	1,465.0
3.18	Registered Nurses	4	4.8	10,011.0
3.19	Licensed Practical Nurses	9	8.6	17,933.0
3.20	Certified Nurse Aides	19	19.3	40,071.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	60	57.7	119,921.0

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	64.2	5,349	706.9	46,249	5,400.0	197,812		
4.3	Other		51.9	3,733			246.0	8,947		
4.4	Other		6.4	439	926.6	58,830	135.0	4,891		
4.5	Blooming Staffing Agency Inc	TOUF	49.2	3,715	959.0	61,261	2,682.0	101,953		
4.6	Norton and Associates Inc	TOWP	7.5	558			41.0	1,410		
4.7	Lydia Angels At Home LLC	TLQ2	82.0	5,821	54.0	3,510	106.0	5,266		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		261.2	19,615	2,646.5	169,850	8,610.0	320,279	0.0	0
400	Total Temporary Nursing Service Agency Expenses		261.2	19,615	2,646.5	169,850	8,610.0	320,279	0.0	0

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Nyame	Catherine	CNAs	Nursing	117,740	0	0	117,740		
5.2	Coleman	Brianna	RN	Nursing	111,031	0	0	111,031		
5.3	Odoi	Ech	CNAs	Nursing	111,912	0	0	111,912		
5.4	Osei	Abigail	CNAs	Nursing	120,527	0	0	120,527		
5.5	Goldman	Zachary	Administrator	Administrative & General	122,472	0	0	122,472		

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

Skilled Nursing Facility Cost Report**WEST SIDE HOUSE LTCF**

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	1st Mortgage	LB2C	No	06/16/20 22	10/08/2023		1,337,651	3,606,320		
1.2	2nd Mortgage	Connecto ne Bank	No	10/10/20 23	10/01/2028		37,333	3,491,116	86,987	4,349
1.3	Other	Essex Group Mgmt	Yes	05/19/20 21	05/01/2043		29,538	4,197,527		
1.4										
1.5										
100	TOTALS								86,987	4,349

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
3,590,081		3,590,081	0		0	9.750%	12,408		12,408
0		0			0			55,391	434,510,719
4,197,527		6,685			4,190,842	8.500%	227,486		227,486
					0				0
					0				0
					4,190,842		295,285	434,510,719	239,894

Skilled Nursing Facility Cost Report
WEST SIDE HOUSE LTCF
 Filing Year: 2023

Date: 12/19/2024
 Time: 11:34 AM

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		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		0

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/29/2024 8:33PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/29/2024 8:33PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/29/2024 8:34PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/29/2024 8:34PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S Bavalack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bavalack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/30/2024

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

WEST SIDE HOUSE LTCF

Filing Year: 2023

Date: 12/19/2024

Time: 11:34 AM

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	04/30/2024
2.3	Last Name	Romano
2.4	First Name	Frank
2.5	Middle Name	C.
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