

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	BLAIRE HOUSE LTCF MILFORD
1.2	MassHealth Provider ID	110025956A
1.3	Federal Employer Tax ID	042543172
1.4	VPN	0911313
1.5	Is the above information correct?	Yes
1.6	Facility Number	00305
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	20 Claflin Street
1.11	City	Milford
1.12	Zip	01757
1.13	Telephone	+1 (508) 473-1272
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.	Claflin Hill Limited Partnership
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**  
**BLAIRE HOUSE LTCF MILFORD**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:15 PM

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

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	<input type="checkbox"/> 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 Bavalack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Dr
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bavalack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

## 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****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 2 : REVENUE****Nursing Facility Revenue**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	1,272,374	0	1,272,374
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	988,742	224,444	1,213,186
1.5	Medicare Managed Care (Part C)	17,693	0	17,693
1.6	MassHealth Fee-for-Service	1,858,479	0	1,858,479
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	593,317		593,317
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	374,263	0	374,263
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	689,758	0	689,758
1.15	Other Payer Revenue	561,482		561,482
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>6,356,108</b>	<b>224,444</b>	<b>6,580,552</b>

**Detail of Ancillary Revenue**

<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	638,851
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	(18)
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	4,949
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>643,782</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Relief	545,340
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Income(No Related Expense)	93,511
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>638,851</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>7,224,334</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 3 : EXPENSES****Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	86,964		86,964
1.2	Director of Nurses: Employee Benefits	9,250	907	8,343
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,448		9,448
1.4	Director of Nurses Purchased Service: Per Diem	46,031		46,031
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>151,693</b>		<b>150,786</b>
1.7	Registered Nurses: Salaries	102,223		102,223
1.8	Registered Nurses: Employee Benefits	10,874	1,067	9,807
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	11,107		11,107
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	233,775	#Error	233,775
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>357,979</b>		<b>356,912</b>
1.12	Licensed Practical Nurses: Salaries	698,553		698,553
1.13	Licensed Practical Nurses: Employee Benefits	74,307	7,289	67,018
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	75,898		75,898
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	246,336		246,336
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,095,094</b>		<b>1,087,805</b>
1.17	Certified Nurse Aides: Salaries	883,856		883,856
1.18	Certified Nurse Aides: Employee Benefits	94,020	9,222	84,798
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	96,034		96,034
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	330,555		330,555
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,404,465</b>		<b>1,395,243</b>

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	4,502		4,502
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>4,502</b>		<b>4,502</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>3,013,733</b>		<b>2,995,248</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>3,013,733</b>		<b>2,995,248</b>

## 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	95,542		95,542
2.2	Administration: Employee Benefits	10,983	1,077	9,906
2.3	Administration: Payroll Taxes incl Workers Comp.	11,219		11,219
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>117,744</b>		<b>116,667</b>
2.7	Clerical Staff: Salaries	282,345		282,345
2.8	Clerical Staff: Employee Benefits	29,213	2,866	26,347
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	29,839		29,839
2.10	Clerical Staff: Purchased Service	0		0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>341,397</b>		<b>338,531</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	31,294		31,294
2.12	Office Supplies	19,085		19,085
2.13	Telecommunications (e.g. Internet, Phone)	30,530		30,530

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

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	8,899		8,899
2.17	Licenses and Dues: Patient Care Related Portion	14,925	1,174	13,751
2.18	Continuing Professional Education / Training and Development	475		475
2.19	Accounting Services (Not related to appeals)	36,461		36,461
2.20	Insurance: Malpractice & General Liability	40,892		40,892
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	2,844	2,772	72
2.23	Non-Allowable A & G Expenses	978,922	978,922	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		6,554	6,554
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		365,889	365,889
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		14,955	14,955
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,164,327</b>		<b>568,857</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,623,468</b>		<b>1,024,055</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		4,949	4,949
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>4,949</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,623,468</b>		<b>1,019,106</b>



**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

***Detail of Other A&G Expenses***

<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Miscellaneous	1,016
2A.2	Sales & Use Tax	72
2A.3	Bank Charges	1,756
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>2,844</b>

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

## Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	0
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	1,557
2B.6	Legal: Other	0
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	492,048
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	18,744
2B.11	Fines, Late Fees, Penalties, including Interest	708
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	21,103
2B.15	User Fee Assessment	444,762
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>978,922</b>

## 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
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	104,711		104,711
3.6	Plant Operation: Employee Benefits	11,138	1,093	10,045
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,377		11,377

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

3.8	Plant Operation: Purchased Service	121,211		121,211
3.9	Plant Operation: Supplies and Expenses	36,064		36,064
3.10	Plant Operation: Utilities	160,728		160,728
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>445,229</b>		<b>444,136</b>
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
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>0</b>		<b>0</b>
3.18	Dietary: Salaries	341,794		341,794
3.19	Dietary: Employee Benefits	36,358	3,567	32,791
3.20	Dietary: Payroll Taxes incl Workers Comp.	37,136		37,136
3.21	Dietary: Food	184,020		184,020
3.22	Dietary: Purchased Service	8,875		8,875
3.23	Dietary: Supplies and Expenses	7,807		7,807
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>615,990</b>		<b>612,423</b>
3.24	Housekeeping/Laundry: Salaries	194,205		194,205
3.25	Housekeeping/Laundry: Employee Benefits	20,658	2,027	18,631
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	21,101		21,101
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	29,187		29,187
3.29	Housekeeping/Laundry: Linen and Bedding	13,239		13,239
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>278,390</b>		<b>276,363</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	23,267		23,267

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	2,475	243	2,232
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,528		2,528
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>28,270</b>		<b>28,027</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	88,705		88,705
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,435	926	8,509
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,638		9,638
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>107,778</b>		<b>106,852</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	16,026		16,026
3.49	Social Service Worker: Employee Benefits	1,705	167	1,538
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	1,741		1,741
3.51	Social Service Worker: Purchased Service	41,276		41,276
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>60,748</b>		<b>60,581</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	119,912		119,912
3.57	Indirect Restorative Therapy: Employee Benefits	12,755	1,251	11,504
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	13,029		13,029
3.59	Indirect Restorative Therapy: Consultants	1,197		1,197
3.60	Direct Restorative Therapy: Salaries	211,945	211,945	0

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

3.61	Direct Restorative Therapy: Benefits	45,573	45,573	0
3.62	Direct Restorative Therapy: Consultants	16,368	16,368	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>420,779</b>		<b>145,642</b>
3.64	Recreational Therapy/Activities: Salaries	80,046		80,046
3.65	Recreational Therapy/Activities: Employee Benefits	8,515	835	7,680
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	8,697		8,697
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	19,927		19,927
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>117,185</b>		<b>116,350</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	44,698		44,698
3.79	Variable Other Required Education	1,126		1,126
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	64		64
3.87	Legend Drugs	141,364	141,364	0
3.88	Personal Protective Equipment	0		0

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

3.89	House Supplies Not Resold	218,729		218,729
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	12,066		12,066
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>436,047</b>		<b>294,683</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>2,510,416</b>		<b>2,085,057</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>2,510,416</b>		<b>2,085,057</b>

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

## Capital & Fixed Cost Expenses

<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	38,466	328,136	175,302
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		135,080	135,080
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	1,206		1,206
4.7	Building Insurance Expense REA-CR		30,840	30,840
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		52,450	52,450
4.10	Personal Property Tax Expense SNF-CR	1,992		1,992
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	15,620		15,620
4.13	Other Fixed Cost Expenses REA-CR		4,406	4,406
4.14	Real Property Rent Expense SNF-CR	446,154	446,154	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>503,438</b>		<b>416,896</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>503,438</b>		<b>416,896</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>7,651,055</b>		<b>6,521,256</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>7,651,055</b>		<b>6,516,307</b>



**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
Line / Column #	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
Line / Column #	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME****Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	6,580,552
1A.2	Other Revenue	550,289
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>7,130,841</b>
1A.4	Salaries and Wages	3,118,149
1A.5	Employee Benefits	331,686
1A.6	Supplies and Other (including Payroll Taxes)	4,141,651
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	21,103
1A.9	Depreciation and Amortization Expenses	38,466
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>7,651,055</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(520,214)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	(18)
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)	93,511
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(426,721)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(426,721)</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

***Detail of Extraordinary Items***

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

***Detail of Changes in Accounting Principles***

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

**Skilled Nursing Facility Cost Report**  
**BLAIRE HOUSE LTCF MILFORD**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:15 PM

<b>Cost Reported Statement of Operations</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	7,224,334
2.2	Total Nursing Expenses (Schedule 3)	3,013,733
2.3	Total Administrative and General Expenses (Schedule 3)	1,623,468
2.4	Total Variable Expenses (Schedule 3)	2,510,416
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	503,438
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>7,651,055</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(426,721)</b>

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(426,721)
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)		(426,721)

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	(86,709)
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	1,059,584
1.6	Less Reserve for Bad Debt	(16,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,043,584</b>
1.7	Receivable from Officers/Owners/Employees	167,581
1.8	Receivable from Affiliates/Related Parties	4,333,922
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	6,752
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	1,131
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	1,025
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	84,659
<b>100</b>	<b>Total Current Assets</b>	<b>5,551,945</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Suspense	84,659
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>84,659</b>

**Non-Current Fixed Assets**

<b>Table 2</b>	<b>1</b>
<b>Line #</b>	<b>Account Balance</b>
2.1	0
2.2	2,782
2.3	110,600
2.4	62,769
2.5	0
2.6	0
<b>200</b>	<b>176,151</b>

**Skilled Nursing Facility Cost Report**  
**BLAIRE HOUSE LTCF MILFORD**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:15 PM

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	(249,997)
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	118,821
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	(131,176)

**Detail of Other Deferred Charges and Non-Current Assets**

<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Utility Deposits	8,410
3A.2	Deferred Project Costs	110,411
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	118,821

**Total Assets**

<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	5,596,920



**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	2,747,845
5.2	Accrued Expenses	1,586,957
5.3	Due to Insurance Payers	25,155
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	39,703
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	18,111
5.7	Accrued Salaries and Payroll Liabilities	14,169
5.8	State and Federal Taxes Payable	22,081
5.9	Accrued Interest Payable	38,071
5.10	Other Current Liabilities	508,231
<b>500</b>	<b>Total Current Liabilities</b>	<b>5,000,323</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1	MISCELLANEOUS PAYABLE	(17,409)
5A.2	MA FAMILY & MEDICAL LEAVE WITHHELD	25,219
5A.3	EMPLOYEE CREDIT UNION	238
5A.4	EMPLOYEE UNION DUES PAYABLE	(399)
5A.5	UNION POLITICAL ACTION FUND	(389)
5A.6	MISC EMPLOYEE DEDUCTION	(23,019)
5A.7	NOTES PAYABLE - DEBORAH KLOCK	527,206
5A.8	CAPITAL - CH XI FORGIVENESS	(6,106)
5A.9	NOTES PAYABLE - SLA ASSOCIATES	2,890
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>508,231</b>

**Skilled Nursing Facility Cost Report**  
**BLAIRE HOUSE LTCF MILFORD**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:15 PM

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

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>5,000,323</b>

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

<b>Table 8</b>						
<b>Table 8C</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Corporation</b>						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	4,036,701	0	0	(3,013,386)	1,023,315
8C.2	Prior Period Adjustment(s)				3	3
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)				(426,721)	(426,721)
8C.7	Dividends Paid					0
<b>8C.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>4,036,701</b>	<b>0</b>	<b>0</b>	<b>(3,440,104)</b>	<b>596,597</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

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

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Rounding	3
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>3</b>

**Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)**

<b>Table 9</b>	<b>1</b>
<b>Line #</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b> 5,596,920

# Skilled Nursing Facility Cost Report

BLAIRE HOUSE LTCF MILFORD

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	32,718	782		33,500	(30,718)	0	(30,718)	2,782
1.3	Improvements	293,988	225		294,213	(170,573)	(13,040)	(183,613)	110,600
1.4	Equipment	1,532,506	9,747		1,542,253	(1,454,058)	(25,426)	(1,479,484)	62,769
1.5	Software/Limited Life Assets	62,131			62,131	(62,131)	0	(62,131)	0
1.6	Motor Vehicles	0			0	0	0	0	0
100	<b>Total</b>	<b>1,921,343</b>	<b>10,754</b>	<b>0</b>	<b>1,932,097</b>	<b>(1,717,480)</b>	<b>(38,466)</b>	<b>(1,755,946)</b>	<b>176,151</b>

### 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	53,000					53,000				
2.3	Building SNF-CR	32,718		782			33,500		0	0	0
2.4	Building REA-CR	2,164,213					2,164,213	2.50%		54,105	54,105
2.5	Improvements SNF-CR	326,706		225			326,931	5.00%	13,040	0	13,040
2.6	Improvements REA-CR	2,785,472					2,785,472	5.00%		46,735	46,735
2.7	Equipment SNF-CR	1,532,506		9,747			1,542,253	10.00%	25,426	0	25,426

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

2.8	Equipment REA-CR	607,553		38,020			645,573	10.00%		35,996	35,996
2.9	Software/Limited Life Assets SNF-CR	62,131					62,131	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>7,564,299</b>	<b>0</b>	<b>48,774</b>	<b>0</b>	<b>0</b>	<b>7,613,073</b>		<b>38,466</b>	<b>136,836</b>	<b>175,302</b>

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1970
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	1,998,200
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?	33
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	20,525
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	10,431
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	5,556
3.10	What is the total acreage of the facility site?	1.1
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**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	(126,443)

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(426,721)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	477,209
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>50,488</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(10,754)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(10,754)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(10,812)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(10,812)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>28,922</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>(97,521)</b>

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS****Bed Licensure**

<b>Table 1</b>	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	09/23/2020	73			73	73
1.2					0	
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.	73				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	3,271	91		1,799	251	9,518
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)	56					119
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>3,327</b>	<b>91</b>	<b>0</b>	<b>1,799</b>	<b>251</b>	<b>9,637</b>



**Skilled Nursing Facility Cost Report**  
**BLAIRE HOUSE LTCF MILFORD**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:15 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	2,329				2,303		1,808	21,370
								0
								0
								0
								0
								0
								0
								0
	8				56			239
								0
								0
								0
0	2,337	0	0	0	2,359	0	1,808	21,609

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	223
3.2	0140.1	Number of MassHealth Admissions During Year	32
3.3	0150.0	Number of Discharges During Year	215
3.4	0190.0	Average Length of Stay	101
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	88
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

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

<b>Table 1</b>		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	92,732	1,617.5	638,193	16,815.0	745,950	31,942.0
1.2	Total Overtime Wages	9,491	164.5	60,360	1,196.0	137,906	4,865.0
1.3	Total Shift Differential	3,340		36,178		20,043	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>105,563</b>	<b>1,782.0</b>	<b>734,731</b>	<b>18,011.0</b>	<b>903,899</b>	<b>36,807.0</b>

***Detail of Nursing Services Shift Differentials***

<b>Table 2</b>		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	1.75	3.00	1.00	2.75	4.00
2.2	Licensed Practical Nurses	1.75	3.00	1.00	2.75	4.00
2.3	Certified Nurse Aides	0.50	0.75	1.00	1.50	2.00

**Skilled Nursing Facility Cost Report**  
**BLAIRE HOUSE LTCF MILFORD**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:15 PM

<i>Detail of Staff and Hours by Position</i>				
<b>Table 3</b>		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development		0.0	
3.2	Plant Operations	3	2.5	5,255.0
3.3	Dietary Staff	9	9.5	19,717.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	7	6.9	14,294.0
3.6	Unit Clerk & Medical Records Staff	1	0.6	1,156.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,210.0
3.9	Social Services Staff	1	0.2	380.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff	1	1.2	2,490.0
3.12	Restorative Therapy - Indirect Staff	2	2.1	4,426.0
3.13	Recreational Staff	2	2.2	4,529.0
3.14	Administration and Officers	1	1.1	2,309.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	5	4.9	10,287.0
3.17	Director of Nurses	1	1.0	2,015.0
3.18	Registered Nurses	1	0.9	1,782.0
3.19	Licensed Practical Nurses	9	8.7	18,011.0
3.20	Certified Nurse Aides	18	17.7	36,807.0
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			
<b>300</b>	<b>Total</b>	<b>62</b>	<b>60.4</b>	<b>125,668.0</b>

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>

## Unregistered Temporary Nursing Service Agencies

4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
-----	-------------------------------------------------------	--	--	--------	--	--	--	--	--	--

## Registered Temporary Nursing Service Agencies

4.2	Intelycare, Inc.	TM7F	2,976.0	233,775	3,871.0	246,336	8,635.0	313,419		
4.3	Omama Home Healthcare	T5Z5					542.0	17,136		
4.4										
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>2,976.0</b>	<b>233,775</b>	<b>3,871.0</b>	<b>246,336</b>	<b>9,177.0</b>	<b>330,555</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>2,976.0</b>	<b>233,775</b>	<b>3,871.0</b>	<b>246,336</b>	<b>9,177.0</b>	<b>330,555</b>	<b>0.0</b>	<b>0</b>

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

	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Romano	Kyle	Administrator	Administrative & General	118,062	0	0	<b>118,062</b>		
5.2	Legeaju	Matias	CNAs	Nursing	104,536	0	0	<b>104,536</b>		
5.3	Alemnkia	Alexander	LPN	Nursing	120,307	0	0	<b>120,307</b>		
5.4	Truitt	Patricia	Admissions	Administrative & General	110,867	0	0	<b>110,867</b>		
5.5	Leveon	Brown	CNAs	Nursing	100,021	0	0	<b>100,021</b>		

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****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT****Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Essex Group Management	Yes	05/19/2021						
1.2	2nd Mortgage	1199 SEIU	No	07/30/2022						
1.3										
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0

# Skilled Nursing Facility Cost Report

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

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
50,515		10,812	39,703		0	0.033%	1,482		1,482
0		5,190	18,111		(23,301)	0.180%	1,506		1,506
					0				0
					0				0
					0				0
					(23,301)		2,988	0	2,988



**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**Working Capital Debt**

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						0		0

# Skilled Nursing Facility Cost Report

BLAIRE HOUSE LTCF MILFORD

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

## SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

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

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

**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
08/15/2023 9:03AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/15/2023 9:03AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/15/2023 9:05AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/15/2023 9:05AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

**Skilled Nursing Facility Cost Report****BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Matthew Bavalack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Dr
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bavalack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	08/22/2023

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

**BLAIRE HOUSE LTCF MILFORD**

Filing Year: 2022

Date: 01/11/2024

Time: 1:15 PM

## Section B - Certification by Owner, Partner, or Officer

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

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

**This certification is signed under pains and penalties of perjury.**

2.1	<b>[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.</b>	
2.2	Date of Authorization	08/30/2023
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](mailto: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*