

Skilled Nursing Facility Cost Report
CAMBRIDGE REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:07 PM

SCHEDULE 1 : GENERAL INFORMATION

| Facility Information | | |
|-----------------------------|---|-------------------------------------|
| Table 1 | | 1 |
| Line # | Description | |
| 1.1 | Facility Name | CAMBRIDGE REHAB & NURSING CTR |
| 1.2 | MassHealth Provider ID | 110087574A |
| 1.3 | Federal Employer Tax ID | 272644972 |
| 1.4 | VPN | 0950055 |
| 1.5 | Is the above information correct? | Yes |
| 1.6 | Facility Number | 00659 |
| 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 | 8 Dana St |
| 1.11 | City | Cambridge |
| 1.12 | Zip | 02138 |
| 1.13 | Telephone | +1 (617) 864-4289 |
| 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 | Limited Liability Corporation (LLC) |
| 1.18 | List the name of the management company as reported on the management company cost report. | None |
| 1.19 | List the name of the entity that holds the nursing facility license. | Cambridge |
| 1.20 | List realty company names as reported on each realty company cost report. | CRNC Realty LLC |
| 1.21 | Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents? | No |
| | | |
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| Contact Information | | |
|----------------------------|-------------------------------|------------------------|
| Table 2 | | 1 |
| Line # | Description | |
| 2.1 | Contact Person Name | Zev Goldgrab |
| 2.2 | Nursing Facility or Firm Name | Martin Friedman CPA PC |
| 2.3 | Title | Principal |
| 2.4 | Street Address | 2600 Nostrand Ave |
| 2.5 | City | Brooklyn |
| 2.6 | State | New York |
| 2.7 | Zip Code | 11210 |
| 2.8 | Phone Number | +1 (718) 338-6900 |
| 2.9 | Email Address | zgoldgrab@mfandco.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 | <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 | Zev Goldgrab |
| 3.3 | Nursing Facility or Firm Name | Martin Friedman CPA PC |
| 3.4 | Title | Principal |
| 3.5 | Street Address | 2600 Nostrand Ave |
| 3.6 | City | Brooklyn |
| 3.7 | State | NY |
| 3.8 | Zip Code | 11210 |
| 3.9 | Phone Number | +1 (718) 338-6900 |
| 3.10 | Email Address | zgoldgrab@mfandco.com |
| 3.11 | Type of Accounting Service Performed | Audit |
| | | |
| | | |

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

| Nursing Facility Revenue | | | | |
|---------------------------------|---------------------------------------|------------------------|--------------------------|----------------------|
| Table 1 | | 1 | 2 | 3 |
| Line # | Payer | Routine Revenue | Ancillary Revenue | Total Revenue |
| 1.1 | Private Pay | 144,799 | 43,011 | 187,810 |
| 1.2 | Commercial Managed Care | 1,026,842 | 996,600 | 2,023,442 |
| 1.3 | Commercial Non-Managed Care | | | 0 |
| 1.4 | Medicare Fee-For-Service | | 1,123,458 | 1,123,458 |
| 1.5 | Medicare Managed Care (Part C) | | | 0 |
| 1.6 | MassHealth Fee-for-Service | 912,871 | 371,988 | 1,284,859 |
| 1.7 | MassHealth Managed Care | 3,365,177 | | 3,365,177 |
| 1.8 | Senior Care Options | | | 0 |
| 1.9 | OneCare | | | 0 |
| 1.10 | PACE | | | 0 |
| 1.11 | Medicaid Out-of-State | | | 0 |
| 1.12 | Medicaid Patient Paid Amount | | | 0 |
| 1.13 | DTA & EAEDC | | | 0 |
| 1.14 | Veteran's Affairs & Other Public | | | 0 |
| 1.15 | Other Payer Revenue | | | 0 |
| 100 | Total Nursing Facility Revenue | 5,449,689 | 2,535,057 | 7,984,746 |
| | | | | |
| | | | | |

| Detail of Ancillary Revenue | | | |
|------------------------------------|--|-------------|--------------------------|
| Table 2 | | 1 | 2 |
| Line # | Description | Type | Ancillary Revenue |
| 2.1 | Revenue from Prescription Drugs | | |
| 2.2 | Revenue from Direct Therapy Services | | |
| 2.3 | Other Ancillary Revenue: (Enter Description) | | |
| 2.4 | Other Ancillary Revenue: (Enter Description) | | |
| 2.5 | Other Ancillary Revenue | | |
| 200 | Total Ancillary Revenue | | |
| | | | |
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| Other Nursing Facility Revenue | | |
|---------------------------------------|--|----------------|
| Table 3 | | 1 |
| Line # | Description | Revenue |
| 3.1 | Total Other Business Revenue | 621,143 |
| 3.2 | Endowment and Other Non-Recoverable Revenue | 0 |
| 3.3 | Laundry Revenue | |
| 3.4 | Vending Machine Revenue | |
| 3.5 | Recovery of Bad Debts | |
| 3.6 | Prior Year Retroactive Revenue | |
| 3.7 | Interest Income | 304 |
| 3.8 | Nurses' Aide Training Revenue | |
| 3.9 | Administrative and General Recoverable Revenue | |
| 3.10 | Nursing Recoverable Revenue | |
| 3.11 | Variable Recoverable Revenue | |
| 3.12 | Fixed Cost Recoverable Revenue | |
| 300 | Total Other Nursing Facility Revenue | 621,447 |
| | | |
| | | |

| 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) | | |
| 4.2 | Other Endowment and Non-Recoverable Revenue: (Enter Description) | | |
| 4.3 | Other Endowment and Non-Recoverable Revenue: (Enter Description) | | |
| 4.4 | Other Endowment and Non-Recoverable Revenue: (Enter Description) | | |
| 4.5 | Other Endowment and Non-Recoverable Revenue | | |
| 400 | Total Endowment and Non-Recoverable Revenue | | 0 |
| | | | |
| | | | |

| Total Revenue | | |
|----------------------|----------------------|------------------|
| Table 5 | | 1 |
| Line # | Description | Total |
| 500 | Total Revenue | 8,606,193 |

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SCHEDULE 3 : EXPENSES

Nursing Expenses

| Table 1 | | 1 | 2 | 3 |
|----------------|---|--------------------------|--|---------------------------------|
| Line # | Description | Reported Expenses | Non-Allowable Expenses and Add -backs | Total Allowable Expenses |
| 1.1 | Director of Nurses: Salaries | 219,332 | | 219,332 |
| 1.2 | Director of Nurses: Employee Benefits | 754 | | 754 |
| 1.3 | Director of Nurses: Payroll Taxes incl Workers Comp. | 22,021 | | 22,021 |
| 1.4 | Director of Nurses Purchased Service: Per Diem | | | 0 |
| 1.5 | Director of Nurses Purchased Service: Temporary Agency Staff | 0 | 0 | 0 |
| 1.6 | Director of Nurses Add-back (MGT-CR Sch 6) | | | 0 |
| 1.100 | Subtotal: Director of Nurses Expenses | 242,107 | | 242,107 |
| 1.7 | Registered Nurses: Salaries | 879,974 | | 879,974 |
| 1.8 | Registered Nurses: Employee Benefits | 3,023 | | 3,023 |
| 1.9 | Registered Nurses: Payroll Taxes incl Workers Comp. | 88,349 | | 88,349 |
| 1.10 | Registered Nurses Purchased Service: Per Diem | | | 0 |
| 1.11 | Registered Nurses Purchased Service: Temporary Agency Staff | 123,194 | 2,842 | 120,352 |
| 1.200 | Subtotal: Registered Nurses Expenses | 1,094,540 | | 1,091,698 |
| 1.12 | Licensed Practical Nurses: Salaries | 761,230 | | 761,230 |
| 1.13 | Licensed Practical Nurses: Employee Benefits | 2,615 | | 2,615 |
| 1.14 | Licensed Practical Nurses: Payroll Taxes incl Workers Comp. | 76,427 | | 76,427 |
| 1.15 | Licensed Practical Nurses Purchased Service: Per Diem | | | 0 |
| 1.16 | Licensed Practical Nurses Purchased Service: Temporary Agency Staff | 19,379 | 8,311 | 11,068 |
| 1.300 | Subtotal: Licensed Practical Nurses Expenses | 859,651 | | 851,340 |
| 1.17 | Certified Nurse Aides: Salaries | 1,130,765 | | 1,130,765 |
| 1.18 | Certified Nurse Aides: Employee Benefits | 3,885 | | 3,885 |
| 1.19 | Certified Nurse Aides: Payroll Taxes incl Workers Comp. | 113,528 | | 113,528 |
| 1.20 | Certified Nurse Aides Purchased Service: Per Diem | 812 | | 812 |
| 1.21 | Certified Nurse Aides Purchased Service: Temporary Agency Staff | 147,395 | 0 | 147,395 |
| 1.400 | Subtotal: Certified Nurse Aides Expenses | 1,396,385 | | 1,396,385 |

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| 1.22 | Nurse's Aide Training Administration | | 0 | 0 |
| 1.23 | Nursing Education and Training | | | 0 |
| 1.24 | This line description is intentionally left blank | | | 0 |
| 1.25 | This line description is intentionally left blank | | | 0 |
| 1.500 | Subtotal: Other Nursing Expenses | 0 | | 0 |
| 1.600 | Subtotal: Total Nursing Expenses Before Recoverable Income | 3,592,683 | | 3,581,530 |

Less: Nursing Recoverable Income

| | | | | |
|--------------|---|------------------|---|------------------|
| 1.26 | Nursing & Director of Nursing Recoverable Income | | 0 | |
| 1.27 | Nurses' Aide Training Recoverable Income | | 0 | |
| 1.700 | Subtotal: Nursing & Director of Nursing Recoverable Income | 0 | | 0 |
| 100 | Total: Net Nursing Expenses Including Recoverable Income | 3,592,683 | | 3,581,530 |
| | | | | |
| | | | | |

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 | 309,744 | | 309,744 |
| 2.2 | Administration: Employee Benefits | 1,064 | | 1,064 |
| 2.3 | Administration: Payroll Taxes incl Workers Comp. | 31,098 | | 31,098 |
| 2.4 | Administration: Purchased Service | | | 0 |
| 2.5 | Officers: Total Compensation | 30,084 | 30,084 | 0 |
| 2.6 | Management Company Administration Add-Back (MGT-CR Sch. 6) | | | 0 |
| 2.100 | Subtotal: Administration & Officers Expenses | 371,990 | | 341,906 |
| 2.7 | Clerical Staff: Salaries | 66,337 | | 66,337 |
| 2.8 | Clerical Staff: Employee Benefits | 228 | | 228 |
| 2.9 | Clerical Staff: Payroll Taxes incl Workers Comp. | 6,660 | | 6,660 |
| 2.10 | Clerical Staff: Purchased Service | 191,674 | | 191,674 |
| 2.200 | Subtotal: Clerical Staff Expenses | 264,899 | | 264,899 |
| 2.11 | Electronic Data Processing, Payroll, and Bookkeeping Services | 99,610 | | 99,610 |
| 2.12 | Office Supplies | 18,684 | | 18,684 |
| 2.13 | Telecommunications (e.g. Internet, Phone) | 11,124 | | 11,124 |

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| 2.14 | Other Telecommunications (e.g. tablets to support family and resident communications) | | | 0 |
| 2.15 | Travel: Conventions & Meetings | 32,566 | | 32,566 |
| 2.16 | Advertising: Help Wanted | 22,596 | | 22,596 |
| 2.17 | Licenses and Dues: Patient Care Related Portion | 16,596 | | 16,596 |
| 2.18 | Continuing Professional Education / Training and Development | | | 0 |
| 2.19 | Accounting Services (Not related to appeals) | 29,384 | | 29,384 |
| 2.20 | Insurance: Malpractice & General Liability | 237,435 | | 237,435 |
| 2.21 | Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion | 3,402 | | 3,402 |
| 2.22 | Other A & G Expenses | 0 | | 0 |
| 2.23 | Non-Allowable A & G Expenses | 1,322,865 | 1,322,865 | 0 |
| 2.24 | Realty Company Other Expenses Add-back (REA-CR, Sch. 2) | | | 0 |
| 2.25 | Management Company Allocated A & G Expenses (MGT-CR, Sch. 6) | | | 0 |
| 2.26 | Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6) | | | 0 |
| 2.27 | This line description is intentionally left blank | | | 0 |
| 2.28 | This line description is intentionally left blank | | | 0 |
| 2.300 | Subtotal: Other Administrative and General Expenses | 1,794,262 | | 471,397 |
| 2.400 | Subtotal: Total Administrative and General Expenses Before Recoverable Income | 2,431,151 | | 1,078,202 |
| Less: Administrative & General Recoverable Income | | | | |
| 2.29 | A & G Recoverable Income | | 0 | 0 |
| 2.500 | Subtotal: Administrative & General Recoverable Income | 0 | | |
| 200 | Total: Net Administrative & General Expenses After Recoverable Income | 2,431,151 | | 1,078,202 |
| | | | | |
| | | | | |

Detail of Other A&G Expenses

| Table 2A | 1 | 2 |
|---------------|---|----------|
| Line # | Description | Amount |
| 2A.1 | | |
| 2A.100 | Subtotal: Other A&G Expenses | 0 |
| | | |
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| Detail of Non-Allowable A & G Expenses | | |
|---|---|--------------------------|
| Table 2B | | 1 |
| Line # | Description | Reported Expenses |
| 2B.1 | Advertising: Marketing | 4,146 |
| 2B.2 | Licenses and Dues: Not Related to Resident Care | |
| 2B.3 | Accounting: Appeal Service | |
| 2B.4 | Legal: Appeal Service and DALA Filing Fees | |
| 2B.5 | Legal: Resident Care | |
| 2B.6 | Legal: Other | 7,834 |
| 2B.7 | Key Person Insurance | |
| 2B.8 | Management Company Fees | |
| 2B.9 | Management Consultants | |
| 2B.10 | Interest on Working Capital | 14,748 |
| 2B.11 | Fines, Late Fees, Penalties, including Interest | 11,913 |
| 2B.12 | State and Federal Income Taxes | 579,117 |
| 2B.13 | Pre-Opening Expenses | |
| 2B.14 | Bad Debt Expense | 168,965 |
| 2B.15 | User Fee Assessment | 516,598 |
| 2B.16 | Other Non-Allowable A&G Expenses | 19,544 |
| 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 | 1,322,865 |

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 | 51,326 | | 51,326 |
| 3.2 | Staff Dev. Coord.: Employee Benefits | 176 | | 176 |
| 3.3 | Staff Dev. Coord.: Payroll Taxes incl Workers Comp. | 5,153 | | 5,153 |
| 3.4 | Staff Dev. Coord.: Purchased Service | | | 0 |
| 3.100 | Subtotal: Staff Development Coordinator Expenses | 56,655 | | 56,655 |
| 3.5 | Plant Operation: Salaries | 110,188 | | 110,188 |
| 3.6 | Plant Operation: Employee Benefits | 379 | | 379 |
| 3.7 | Plant Operation: Payroll Taxes incl Workers Comp. | 11,063 | | 11,063 |

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| 3.8 | Plant Operation: Purchased Service | 75,864 | | 75,864 |
| 3.9 | Plant Operation: Supplies and Expenses | 13,571 | | 13,571 |
| 3.10 | Plant Operation: Utilities | 91,950 | | 91,950 |
| 3.11 | Plant Operation: Repairs | | | 0 |
| 3.12 | REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2) | | | 0 |
| 3.200 | Subtotal: Plant Operation Expenses | 303,015 | | 303,015 |
| 3.13 | Dietician: Salaries | | | 0 |
| 3.14 | Dietician: Employee Benefits | | | 0 |
| 3.15 | Dietician: Payroll Taxes incl Workers Comp. | | | 0 |
| 3.16 | Dietician: Purchased Service | | | 0 |
| 3.17 | Dietician Add-back (MGT-CR, Sch. 6 col 11) | | | 0 |
| 3.300 | Subtotal: Dietician Expenses | 0 | | 0 |
| 3.18 | Dietary: Salaries | 294,737 | | 294,737 |
| 3.19 | Dietary: Employee Benefits | 1,013 | | 1,013 |
| 3.20 | Dietary: Payroll Taxes incl Workers Comp. | 29,592 | | 29,592 |
| 3.21 | Dietary: Food | 191,035 | | 191,035 |
| 3.22 | Dietary: Purchased Service | 32,639 | | 32,639 |
| 3.23 | Dietary: Supplies and Expenses | 31,589 | | 31,589 |
| 3.400 | Subtotal: Dietary Expenses | 580,605 | | 580,605 |
| 3.24 | Housekeeping/Laundry: Salaries | 254,410 | | 254,410 |
| 3.25 | Housekeeping/Laundry: Employee Benefits | 874 | | 874 |
| 3.26 | Housekeeping/Laundry: Payroll Taxes incl Workers Comp. | 25,543 | | 25,543 |
| 3.27 | Housekeeping/Laundry: Purchased Service | 19,170 | | 19,170 |
| 3.28 | Housekeeping/Laundry: Supplies and Expenses | 28,522 | | 28,522 |
| 3.29 | Housekeeping/Laundry: Linen and Bedding | 37,327 | | 37,327 |
| 3.30 | Housekeeping/Laundry: Special Cleaning | 200 | | 200 |
| 3.500 | Subtotal: Housekeeping/Laundry Expenses | 366,046 | | 366,046 |
| 3.31 | Quality Assurance (QA) Professional: Salaries | | | 0 |
| 3.32 | QA Professional: Employee Benefits | | | 0 |
| 3.33 | QA Professional: Payroll Taxes incl Workers Comp. | | | 0 |
| 3.34 | QA Professional: Purchased Service | | | 0 |
| 3.35 | QA Professional Add-back (MGT-CR, Sch. 6 col 13) | | | 0 |
| 3.600 | Subtotal: QA Professional Expenses | 0 | | 0 |
| 3.36 | Unit Clerk & Medical Records: Salaries | 6,217 | | 6,217 |

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| 3.37 | Unit Clerk & Medical Records: Employee Benefits | 21 | | 21 |
| 3.38 | Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp. | 624 | | 624 |
| 3.39 | Unit Clerk & Medical Records: Purchased Service | | | 0 |
| 3.700 | Subtotal: Unit Clerk and Medical Record Expenses | 6,862 | | 6,862 |
| 3.40 | Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries | | | 0 |
| 3.41 | MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits | | | 0 |
| 3.42 | MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp. | | | 0 |
| 3.43 | MMQ Evaluation Nurse/MDS Coordinator: Purchased Service | | | 0 |
| 3.800 | Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses | 0 | | 0 |
| 3.44 | Behavioral Health Specialist: Salaries | | | 0 |
| 3.45 | Behavioral Health Specialist: Employee Benefits | | | 0 |
| 3.46 | Behavioral Health Specialist: Payroll Taxes incl Workers Comp. | | | 0 |
| 3.47 | Behavioral Health Specialist: Purchased Service | | | 0 |
| 3.900 | Subtotal: Behavioral Health Specialist Expenses | 0 | | 0 |
| 3.48 | Social Service Worker: Salaries | 86,614 | | 86,614 |
| 3.49 | Social Service Worker: Employee Benefits | 298 | | 298 |
| 3.50 | Social Service Worker: Payroll Taxes incl Workers Comp. | 8,696 | | 8,696 |
| 3.51 | Social Service Worker: Purchased Service | | | 0 |
| 3.1000 | Subtotal: Social Service Worker Expenses | 95,608 | | 95,608 |
| 3.52 | Interpreters: Salaries | | | 0 |
| 3.53 | Interpreters: Employee Benefits | | | 0 |
| 3.54 | Interpreters: Payroll Taxes incl Workers Comp. | | | 0 |
| 3.55 | Interpreters: Purchased Service | | | 0 |
| 3.1100 | Subtotal: Interpreters Expenses | 0 | | 0 |
| 3.56 | Indirect Restorative Therapy: Salaries | | | 0 |
| 3.57 | Indirect Restorative Therapy: Employee Benefits | | | 0 |
| 3.58 | Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp. | | | 0 |
| 3.59 | Indirect Restorative Therapy: Consultants | | | 0 |
| 3.60 | Direct Restorative Therapy: Salaries | 280,336 | 280,336 | 0 |

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| 3.61 | Direct Restorative Therapy: Benefits | 963 | 963 | 0 |
| 3.62 | Direct Restorative Therapy: Consultants | 28,146 | 28,146 | 0 |
| 3.63 | Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12) | | | 0 |
| 3.1200 | Subtotal: Restorative Therapy Expenses | 309,445 | | 0 |
| 3.64 | Recreational Therapy/Activities: Salaries | 69,709 | | 69,709 |
| 3.65 | Recreational Therapy/Activities: Employee Benefits | 240 | | 240 |
| 3.66 | Recreational Therapy/Activities: Payroll Taxes incl Workers Comp | 6,999 | | 6,999 |
| 3.67 | Recreational Therapy/Activities: Purchased Service | | | 0 |
| 3.68 | Recreational Therapy/Activities: Supplies and Expenses | | | 0 |
| 3.69 | Recreational Therapy/Activities: Transportation | | 0 | 0 |
| 3.1300 | Subtotal: Recreational Therapy/Activities Expenses | 76,948 | | 76,948 |
| 3.70 | Resident Care Assistant: Salaries | | | 0 |
| 3.71 | Resident Care Assistant: Employee Benefits | | | 0 |
| 3.72 | Resident Care Assistant: Payroll Taxes incl Workers Comp. | | | 0 |
| 3.73 | Resident Care Assistant: Purchased Service | | | 0 |
| 3.1400 | Subtotal: Resident Care Assistant Expenses | 0 | | 0 |
| 3.74 | Security: Salaries | | | 0 |
| 3.75 | Security: Employee Benefits | | | 0 |
| 3.76 | Security: Payroll Taxes including Workers Comp. | | | 0 |
| 3.77 | Security: Purchased Service | | | 0 |
| 3.1500 | Subtotal: Security Expenses | 0 | | 0 |
| 3.78 | Travel: Motor Vehicle Expense | | | 0 |
| 3.79 | Variable Other Required Education | | | 0 |
| 3.80 | Variable Job Related Education | | | 0 |
| 3.81 | Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion | | | 0 |
| 3.82 | Physician Services: Medical Director | | | 0 |
| 3.83 | Physician Services: Advisory Physician | | | 0 |
| 3.84 | Physician Services: Utilization Review Committee | | | 0 |
| 3.85 | Physician Services: Employee Physicals | | | 0 |
| 3.86 | Physician Services: Other | | | 0 |
| 3.87 | Legend Drugs | | 0 | 0 |
| 3.88 | Personal Protective Equipment | | | 0 |

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| 3.89 | House Supplies Not Resold | 81,489 | | 81,489 |
| 3.90 | House Supplies Resold to Private Residents | | 0 | 0 |
| 3.91 | House Supplies Resold to Public Residents | | 0 | 0 |
| 3.92 | Pharmacy Consultant | 799 | | 799 |
| 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 | 82,288 | | 82,288 |
| 3.1700 | Subtotal: Total Variable Expenses Before Recoverable Income | 1,877,472 | | 1,568,027 |
| 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 | 1,877,472 | | 1,568,027 |
| | | | | |
| | | | | |

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| Capital & Fixed Cost Expenses | | | | |
|--|--|--------------------------|--|---------------------------------|
| Table 4 | | 1 | 2 | 3 |
| Line # | Description | Reported Expenses | Non-Allowable Expenses and Add -backs | Total Allowable Expenses |
| 4.1 | Depreciation Expense | 135,247 | 0 | 135,247 |
| 4.2 | Long-Term Interest Expense SNF-CR | | | 0 |
| 4.3 | Long-Term Interest Expense REA-CR | | | 0 |
| 4.4 | MA Corp. Excise Tax - Non-Income Portion SNF-CR | | | 0 |
| 4.5 | MA Corp. Excise Tax - Non-Income Portion REA-CR | | | 0 |
| 4.6 | Building Insurance Expense SNF-CR | 9,482 | | 9,482 |
| 4.7 | Building Insurance Expense REA-CR | | | 0 |
| 4.8 | Real Estate Tax Expense SNF-CR | 1,545 | | 1,545 |
| 4.9 | Real Estate Tax Expense REA-CR | | | 0 |
| 4.10 | Personal Property Tax Expense SNF-CR | 9,482 | | 9,482 |
| 4.11 | Personal Property Tax Expense REA-CR | | | 0 |
| 4.12 | Other Fixed Cost Expenses SNF-CR | | | 0 |
| 4.13 | Other Fixed Cost Expenses REA-CR | | | 0 |
| 4.14 | Real Property Rent Expense SNF-CR | 397,500 | 397,500 | 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 | 553,256 | | 155,756 |
| 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 | 553,256 | | 155,756 |
| | | | | |
| | | | | |

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| Total Combined Expenses Before Recoverable Income | | | | |
|--|--|-------------------|---------------------------------------|--------------------------|
| Table 5 | | 1 | 2 | 3 |
| Line # | Description | Reported Expenses | Non-Allowable Expenses and Add -backs | Total Allowable Expenses |
| 500 | Total Combined Expenses Before Recoverable Income | 8,454,562 | | 6,383,515 |
| | | | | |
| | | | | |
| 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 | 8,454,562 | | 6,383,515 |
| | | | | |
| | | | | |

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

| Other Business Revenue | | | |
|-------------------------------|---------------|-------------------------------------|----------------|
| Table 2 | | | 1 |
| Line / Column # | Account | Description | Reported |
| 2.1 | 3025.3 | Adult Day Health Revenue | |
| 2.2 | 3025.6 | Child Day Care Revenue | |
| 2.3 | 3025.4 | Assisted Living Revenue | |
| 2.4 | 3025.5 | Outpatient Services Revenue | |
| 2.5 | 3025.7 | Other Special Program Revenue | |
| 2.6 | 3026.1 | Hospital Revenue – Other Business | |
| 2.7 | 3026.3 | Residential Care Revenue | |
| 2.8 | 3026.2 | Other | 621,143 |
| 200 | 3026.0 | TOTAL OTHER BUSINESS REVENUE | 621,143 |
| | | | |
| | | | |

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

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 | 7,984,746 |
| 1A.2 | Other Revenue | 621,447 |
| 1A.3 | Net Assets Released from Restriction | |
| 1A.100 | Total Operating Revenue | 8,606,193 |
| 1A.4 | Salaries and Wages | 4,520,924 |
| 1A.5 | Employee Benefits | 469,430 |
| 1A.6 | Supplies and Other (including Payroll Taxes) | 3,998,179 |
| 1A.7 | Interest Expense | 14,748 |
| 1A.8 | Provision for Bad Debt | |
| 1A.9 | Depreciation and Amortization Expenses | 135,246 |
| 1A.200 | Total Operating Expenses | 9,138,527 |
| 1A.300 | Income(Loss) from Operations | (532,334) |
| | Non-Operating Income and Expenses | |
| 1A.10 | Interest Income | |
| 1A.11 | Investment Income | |
| 1A.12 | Realized Gain(Loss) from Investments | |
| 1A.13 | Realized Gain(Loss) from Sale or Disposal of Equipment | |
| 1A.14 | Other Non-Operating Income(Expense) | 621,447 |
| 1A.400 | Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles | 89,113 |
| 1A.15 | Provision for Income Tax | 62,519 |
| 1A.16 | Extraordinary Items | 0 |
| 1A.17 | Cumulative Change in Accounting Principles | 0 |
| 1A.500 | Financial Statement Net Income(Loss) | 151,632 |

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| <i>Detail of Extraordinary Items</i> | | |
|--------------------------------------|---|----------|
| Table 1C | 1 | 2 |
| Line # | Description | Amount |
| 1C.1 | | |
| 1C.100 | Subtotal: Cumulative Extraordinary Items | 0 |
| | | |
| | | |

| <i>Detail of Changes in Accounting Principles</i> | | |
|---|--|----------|
| Table 1D | 1 | 2 |
| Line # | Description | Amount |
| 1D.1 | | |
| 1D.100 | Subtotal: Cumulative Changes in Accounting Principles | 0 |

| <i>Cost Reported Statement of Operations</i> | | |
|--|--|------------------|
| Table 2 | | 1 |
| Line # | Description | Reported |
| 2.1 | Total Revenues (Schedule 2) | 8,606,193 |
| 2.2 | Total Nursing Expenses (Schedule 3) | 3,592,683 |
| 2.3 | Total Administrative and General Expenses (Schedule 3) | 2,431,151 |
| 2.4 | Total Variable Expenses (Schedule 3) | 1,877,472 |
| 2.5 | Total Capital and Fixed Cost Expenses (Schedule 3) | 553,256 |
| 2.6 | Total Other Business Expenses (Schedule 4) | 0 |
| 2.100 | Subtotal: Total Facility Expenses | 8,454,562 |
| 200 | Cost Reported Net Income(Loss) | 151,631 |
| | | |
| | | |

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| 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) | | 151,632 |
| 3.2 | Reconciling Item | Rounding | (1) |
| 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) | | 151,631 |
| | | | |
| | | | |

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 | 220,104 |
| 1.2 | Short-Term Investments | |
| 1.3 | Current Portion Assets Whose Use is Limited | |
| 1.4 | Other Cash and Equivalents | |
| 1.5 | Payer Accounts Receivable | 1,957,077 |
| 1.6 | Less Reserve for Bad Debt | (50,000) |
| 1.100 | Subtotal: Net Patient Accounts Receivable | 1,907,077 |
| 1.7 | Receivable from Officers/Owners/Employees | |
| 1.8 | Receivable from Affiliates/Related Parties | |
| 1.9 | Interest Receivable | |
| 1.10 | Supply Inventory | |
| 1.11 | Other Receivables | |
| 1.12 | Prepaid Interest | |
| 1.13 | Prepaid Insurance | |
| 1.14 | Prepaid Taxes | |
| 1.15 | Other Prepaid Expenses | 48,115 |
| 1.16 | Capitalized Pre-Opening Costs | |
| 1.17 | Other Current Assets | 0 |
| 100 | Total Current Assets | 2,175,296 |
| | | |
| | | |

| Detail of Other Current Assets | | |
|---------------------------------------|---------------------------------------|------------------------|
| Table 1A | 1 | 2 |
| Line # | Description | Account Balance |
| 1A.1 | | |
| 1A.100 | Subtotal: Other Current Assets | 0 |

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| Non-Current Fixed Assets | | |
|---------------------------------|---------------------------------------|-----------------|
| Table 2 | | 1 |
| Line # | Description | Account Balance |
| 2.1 | Land | |
| 2.2 | Buildings | |
| 2.3 | Improvements | 493,808 |
| 2.4 | Equipment | 162,194 |
| 2.5 | Software/Limited Life Assets | 50,000 |
| 2.6 | Motor Vehicles | |
| 200 | Total Non-Current Fixed Assets | 706,002 |
| | | |
| | | |

| Other Non-Current Assets | | |
|---------------------------------|--|-----------------|
| Table 3 | | 1 |
| Line # | Description | Account Balance |
| 3.1 | Long-Term Investments | |
| 3.2 | Non-Current Assets Whose Use is Limited | 102,138 |
| 3.3 | Other Deferred Charges and Non-Current Assets | 3,658,209 |
| 3.4 | Construction in Progress | |
| 3.5 | Mortgage Acquisition Costs | |
| 3.6 | Accumulated Amortization of Mortgage Acquisition Costs | |
| 3.100 | Net Mortgage Acquisition Costs | 0 |
| 300 | Total Non-Current Assets | 3,760,347 |
| | | |
| | | |

| Detail of Other Deferred Charges and Non-Current Assets | | |
|--|--|-----------------|
| Table 3A | 1 | 2 |
| Line # | Description | Account Balance |
| 3A.1 | Due from related | 2,098,949 |
| 3A.2 | Lease asset | 1,541,260 |
| 3A.3 | Sec Deposit | 18,000 |
| 3A.4 | | |
| 3A.100 | Subtotal: Other Deferred Charges and Non-Current Assets | 3,658,209 |

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| Total Assets | | |
|---------------------|---------------------|-----------------|
| Table 4 | | 1 |
| Line # | Description | Account Balance |
| 400 | Total Assets | 6,641,645 |
| | | |
| | | |

| Current Liabilities | | |
|----------------------------|---|-----------------|
| Table 5 | | 1 |
| Line # | Description | Account Balance |
| 5.1 | Trade Payables | 455,498 |
| 5.2 | Accrued Expenses | 162,566 |
| 5.3 | Due to Insurance Payers | |
| 5.4 | Patient Funds Due | |
| 5.5 | Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates | 38,225 |
| 5.6 | Long-Term Debt, Current Portion - Banks, Mortgages, Other | 30,601 |
| 5.7 | Accrued Salaries and Payroll Liabilities | 306,782 |
| 5.8 | State and Federal Taxes Payable | |
| 5.9 | Accrued Interest Payable | |
| 5.10 | Other Current Liabilities | 171,343 |
| 500 | Total Current Liabilities | 1,165,015 |
| | | |
| | | |

| Detail of Other Current Liabilities | | |
|--|--|-----------------|
| Table 5A | 1 | 2 |
| Line # | Description | Account Balance |
| 5A.1 | exchange | 8,854 |
| 5A.2 | Lease liability | 162,489 |
| 5A.100 | Subtotal: Other Current Liabilities | 171,343 |

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| Non-Current Liabilities | | |
|--------------------------------|--|------------------|
| Table 6 | | 1 |
| Line # | Description | Account Balance |
| 6.1 | Mortgages Payable | |
| 6.2 | Due to Related Parties, Subsidiaries, and Affiliates | |
| 6.3 | Other Long-Term Debt | 1,747,849 |
| 600 | Total Non-Current Liabilities | 1,747,849 |
| | | |
| | | |

| Total Liabilities | | |
|--------------------------|--------------------------|------------------|
| Table 7 | | 1 |
| Line # | Description | Account Balance |
| 700 | Total Liabilities | 2,912,864 |
| | | |
| | | |

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

| Table 8 | | |
|--|---|------------------|
| Table 8B | | 1 |
| Proprietorship, Partnership, or Limited Liability Company (LLC) | | |
| Line # | Description | Amount |
| 8B.1 | Owner's Equity Balance: Prior Year | 3,577,149 |
| 8B.2 | Prior Period Adjustment(s) | 0 |
| 8B.3 | Capital Contributions During the Year | |
| 8B.4 | SNF-CR Net Income/(Loss) | 151,631 |
| 8B.5 | Proprietor/Partner Drawings | |
| 8B.100 | Owner's Equity Balance: Current Year | 3,728,780 |

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 | | |
| 8D.100 | Subtotal: Prior Period Adjustments | 0 |

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| <i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i> | | |
|---|--|-----------------|
| Table 9 | | 1 |
| Line # | Description | Account Balance |
| 900 | Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit) | 6,641,644 |

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

| Financial Statement Fixed Assets | | | | | | | | | |
|---|------------------------------|------------------------------------|------------------------|------------------------|---------------------------------|--|---------------------------|---|------------------------------------|
| Table 1 | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Line # | Description | Fixed Asset Cost Beginning Balance | Current Year Additions | Current Year Deletions | Fixed Asset Cost Ending Balance | Accumulated Depreciation Beginning Balance | Current Year Depreciation | Accumulated Depreciation Ending Balance | Financial Statement Net Book Value |
| 1.1 | Land | | | | 0 | | | | 0 |
| 1.2 | Building | | | | 0 | | | 0 | 0 |
| 1.3 | Improvements | 806,408 | | | 806,408 | (251,900) | (60,700) | (312,600) | 493,808 |
| 1.4 | Equipment | 226,056 | 18,738 | | 244,794 | (33,053) | (49,547) | (82,600) | 162,194 |
| 1.5 | Software/Limited Life Assets | 250,000 | | | 250,000 | (175,000) | (25,000) | (200,000) | 50,000 |
| 1.6 | Motor Vehicles | | | | 0 | | | 0 | 0 |
| 100 | Total | 1,282,464 | 18,738 | 0 | 1,301,202 | (459,953) | (135,247) | (595,200) | 706,002 |
| | | | | | | | | | |
| | | | | | | | | | |

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 | | | | | | 0 | | | | |
| 2.3 | Building SNF-CR | | | | | | 0 | | 0 | | 0 |
| 2.4 | Building REA-CR | | | | | | 0 | | | | 0 |
| 2.5 | Improvements SNF-CR | 806,408 | | | | | 806,408 | 5.00% | 60,700 | | 60,700 |
| 2.6 | Improvements REA-CR | | | | | | 0 | 5.00% | | | 0 |
| 2.7 | Equipment SNF-CR | 226,056 | 18,738 | | | | 244,794 | 10.00% | 49,547 | | 49,547 |
| 2.8 | Equipment REA-CR | | | | | | 0 | 10.00% | | | 0 |

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| | | | | | | | | | | | |
|------------|-------------------------------------|------------------|---------------|----------|----------|----------|------------------|--------|----------------|----------|----------------|
| 2.9 | Software/Limited Life Assets SNF-CR | 250,000 | | | | | 250,000 | 33.33% | 25,000 | | 25,000 |
| 2.10 | Software/Limited Life Assets REA-CR | | | | | | 0 | 33.33% | | | 0 |
| 200 | Total Claimed Fixed Assets | 1,282,464 | 18,738 | 0 | 0 | 0 | 1,301,202 | | 135,247 | 0 | 135,247 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

General Fixed Cost Information

| | | |
|----------------|--|------------|
| Table 3 | | 1 |
| Line # | Description | |
| 3.1 | What is the original year the facility was built? | 1972 |
| 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? | 4,126,220 |
| 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? | 36 |
| 3.7 | What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms? | 31,179 |
| 3.8 | What is the square footage applicable to nursing facility resident rooms, including nurse stations? | 12,450 |
| 3.9 | What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc. | 200 |
| 3.10 | What is the total acreage of the facility site? | 0.5 |
| 3.11 | Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project? | No |
| 3.12 | Were there any claimed additions or renovations this year that were not part of a DON? | No |
| | | |
| | | |

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| 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) | 1,128,325 |
| | | |

Cash Flows from Operating Activities

| Table 2 | | 1 |
|----------------|--|------------------|
| Line # | Description | Reported |
| 2.1 | Change in Net Assets (Net Income) | 151,632 |
| 2.2 | Adjustments to Reconcile Changes in Net Assets (Net Income) | 135,246 |
| 2.3 | Increases (Decreases) to Cash Provided by Operating Activities | (673,776) |
| 200 | Net Cash from Operating Activities | (386,898) |
| | | |

Cash Flows from Investing Activities

| Table 3 | | 1 |
|----------------|--|------------------|
| Line # | Description | Reported |
| 3.1 | Capital Expenditures | (46,576) |
| 3.2 | Cash Flows from Other Investing Activities | (427,410) |
| 300 | Net Cash from Investing Activities | (473,986) |
| | | |

Cash Flows from Financing Activities

| Table 4 | | 1 |
|----------------|---|-----------------|
| Line # | Description | Reported |
| 4.1 | Proceeds from Issuance of Long-Term Debt | 1,403 |
| 4.2 | Payments on Long-Term Debt and Capital Lease Expenditures | (30,598) |
| 4.3 | Cash Flows from Other Financing Activities | (18,142) |
| 400 | Net Cash from Financing Activities | (47,337) |
| | | |

Net Increase (Decrease) in Cash and Cash Equivalents

| Table 5 | | 1 |
|----------------|--|----------------|
| Line # | Description | Reported |
| 5.1 | Net Increase/(Decrease) in Cash and Cash Equivalents | (908,221) |
| 500 | Cash and Cash Equivalents (End of Year) | 220,104 |

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 | 09/23/2020 | 83 | | | 83 | 83 |
| 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. | 83 | | | | |
| 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 | 307 | | | 2,052 | 1,843 | 13,679 |
| 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) | | | | | | |
| 2.10 | Nursing Leave of Absence (Unpaid) | | | | | | |
| 2.11 | Residential Leave of Absence (Paid) | | | | | | |
| 2.12 | Residential Leave of Absence (Unpaid) | | | | | | |
| 200 | Total | 307 | 0 | 0 | 2,052 | 1,843 | 13,679 |
| | | | | | | | |

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| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|-------------------------------|------------------------|---------|------|------------------------------|---|----------------|-------|--------|
| MassHealth Managed Care | Senior Care Options | OneCare | PACE | Out-of- State Medicaid | Veteran's Affairs & Other Public | DTA & EAEDC | Other | Total |
| 8,876 | | | | | | | | 26,757 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| 8,876 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,757 |
| | | | | | | | | |

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| Patient Statistics - Summary | | | |
|-------------------------------------|----------------|--|-----------------|
| Table 3 | | | 1 |
| Line # | Account | Description | Reported |
| 3.1 | 0140.0 | Number of Admissions During Year | 177 |
| 3.2 | 0140.1 | Number of MassHealth Admissions During Year | 29 |
| 3.3 | 0150.0 | Number of Discharges During Year | 230 |
| 3.4 | 0190.0 | Average Length of Stay | |
| 3.5 | 0160.0 | Number of Unduplicated Residents (<= 100 day stay) | |
| 3.6 | 0170.0 | Number of Unduplicated Residents (> 100 day stay) | |

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

| <i>Detail of Staff Nursing Services Wages and Hours</i> | | | | | | | |
|---|---------------------------|----------------|-----------------|----------------|-----------------|------------------|-----------------|
| Table 1 | | 1 | 2 | 3 | 4 | 5 | 6 |
| Line # | Description | RN Wages | RN Hours | LPN Wages | LPN Hours | CNA Wages | CNA Hours |
| 1.1 | Total Base Wages | 493,905 | 19,070.5 | 488,424 | 13,976.0 | 741,574 | 46,429.1 |
| 1.2 | Total Overtime Wages | 59,464 | 1,118.0 | 248,743 | 5,038.2 | 253,660 | 10,810.5 |
| 1.3 | Total Shift Differential | 19,408 | | 17,589 | | 113,889 | |
| 1.4 | Total Other Differentials | | | | | | |
| 100 | Total | 572,777 | 20,188.5 | 754,756 | 19,014.2 | 1,109,123 | 57,239.6 |
| | | | | | | | |
| | | | | | | | |

| <i>Detail of Nursing Services Shift Differentials</i> | | | | | | |
|---|---------------------------|---|---|---|---|---|
| Table 2 | | 1 | 2 | 3 | 4 | 5 |
| Line # | Description | Median Hourly Shift Differential: Weekday Evening | Median Hourly Shift Differential: Weekday Night | Median Hourly Shift Differential: Weekend Day | Median Hourly Shift Differential: Weekend Evening | Median Hourly Shift Differential: Weekend Night |
| 2.1 | Registered Nurses | 2.21 | 3.24 | 2.96 | 4.10 | 4.32 |
| 2.2 | Licensed Practical Nurses | 2.15 | 3.30 | 2.96 | 4.01 | 5.22 |
| 2.3 | Certified Nurse Aides | 2.00 | 3.00 | 5.77 | 5.68 | 5.43 |
| | | | | | | |
| | | | | | | |

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| Detail of Staff and Hours by Position | | | | |
|--|---------------------------------------|------------------------|------------------------------------|--------------------|
| Table 3 | | 1 | 2 | 3 |
| Line # | Description | Number of Staff | Total Full Time Equivalents | Total Hours |
| 3.1 | Staff Development | | | |
| 3.2 | Plant Operations | 5 | 2.3 | 4,218.5 |
| 3.3 | Dietary Staff | 18 | 8.5 | 15,466.0 |
| 3.4 | Dietician | | | |
| 3.5 | Housekeeping/Laundry Staff | 12 | 7.3 | 13,326.0 |
| 3.6 | Unit Clerk & Medical Records Staff | 1 | 0.1 | 211.7 |
| 3.7 | Quality Assurance | | | |
| 3.8 | MMQ Nurses and MDS Coordinator | 3 | 0.8 | 1,464.5 |
| 3.9 | Social Services Staff | | | |
| 3.10 | Interpreters | | | |
| 3.11 | Restorative Therapy - Direct Staff | 10 | 3.3 | 6,089.2 |
| 3.12 | Restorative Therapy - Indirect Staff | | | |
| 3.13 | Recreational Staff | 7 | 1.4 | 2,501.2 |
| 3.14 | Administration and Officers | 1 | 0.9 | 1,657.5 |
| 3.15 | Security Staff | | | |
| 3.16 | Clerical Staff | 13 | 4.4 | 8,098.0 |
| 3.17 | Director of Nurses | 5 | 1.9 | 3,414.0 |
| 3.18 | Registered Nurses | 21 | 11.1 | 20,188.5 |
| 3.19 | Licensed Practical Nurses | 19 | 10.4 | 19,014.2 |
| 3.20 | Certified Nurse Aides | 66 | 31.4 | 57,239.6 |
| 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 | 181 | 83.8 | 152,888.9 |
| | | | | |
| | | | | |

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| 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 | | 102.7 | 2,842 | 142.5 | 8,311 | | | | |
| Registered Temporary Nursing Service Agencies | | | | | | | | | | |
| 4.2 | CONNECTRN INC | TGKV | 143.5 | 25,251 | | | 486.5 | 34,532 | | |
| 4.3 | | | | | | | 67.5 | 2,482 | | |
| 4.4 | Kavida Healthcare, Inc | TVTE | 1,134.6 | 95,101 | 153.7 | 11,068 | 2,888.0 | 110,381 | | |
| 4.200 | Subtotal: Registered Temporary Nursing Service Agencies | | 1,278.1 | 120,352 | 153.7 | 11,068 | 3,442.0 | 147,395 | 0.0 | 0 |
| 400 | Total Temporary Nursing Service Agency Expenses | | 1,380.8 | 123,194 | 296.2 | 19,379 | 3,442.0 | 147,395 | 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 | Ikomi | Emmanuel | Administrator | Administrative & General | 184,252 | | | 184,252 | | |
| 5.2 | Larose | Edelyne | Unit Manager | Nursing | 171,946 | | | 171,946 | | |
| 5.3 | Lerebours | Jean-Claude | LPN | Nursing | 270,716 | | | 270,716 | | |
| 5.4 | Wilhen | Victor | LPN | Nursing | 110,886 | | | 110,886 | | |
| 5.5 | Lacombe | Magdala | Director of Nursing | Nursing | 147,426 | | | 147,426 | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

| Table 1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|-----------------|-----------------------|-------------|---------------|------------------------|----------|----------------------------|------------------|----------------------|----------------------------|--|
| Line / Column # | Type of Notes Payable | Lender Name | Related Party | Date Mortgage Acquired | Due Date | Number of Months Amortized | Monthly Payments | Original Loan Amount | Mortgage Acquisition Costs | Amortization of Mortgage Acquisition Costs |
| 1.1 | | | | | | | | | | |
| 100 | TOTALS | | | | | | | | 0 | 0 |

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| 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 |
| | | | | | 0 | | | | 0 |
| | | | | | 0 | | 0 | 0 | 0 |

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| Working Capital Debt | | | | | | | | | |
|-----------------------------|---------------------------------------|----------------------|---------------------------------|---------------|-------------------|--------------------------|-------------------------------|------------------------|-------------------------|
| Table 2 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Line / Column # | Lender Name | Related Party | Beginning Balance: Jan 1 | Amount | Start Date | Principal Payment | Ending Balance: Dec 31 | Interest Rate % | Interest Expense |
| 2.1 | Brookline Bank | No | 326,737 | | 12/31/2017 | 29,196 | 297,541 | 4.640% | 14,748 |
| 200 | Total Working Capital Interest | | | | | | 297,541 | | 14,748 |

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): |

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

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

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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 |
|----------------------|--|---|---|--------------|
| 09/20/2023 6:26PM | (1) Footnotes and Explanations | Footnote.docx | application/vnd.openxmlformats-officedocument.wordprocessingml.document | Zev Goldgrab |
| 09/20/2023 6:38PM | (2) Ownership and Facility Information | Ownership and Facility Information.xlsx | application/vnd.openxmlformats-officedocument.spreadsheetml.sheet | Zev Goldgrab |
| 09/20/2023 6:38PM | (3) Related Party Debt | Related Party Debt.xlsx | application/vnd.openxmlformats-officedocument.spreadsheetml.sheet | Zev Goldgrab |
| 09/20/2023 6:39PM | (5) Financial Statements | Financial Statements.pdf | application/pdf | Zev Goldgrab |

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 | Zev Goldgrab |
| 1.2 | Nursing Facility or Firm Name | Martin Friedman CPA PC |
| 1.3 | Title | Principal |
| 1.4 | Street Address | 2600 Nostrand Ave |
| 1.5 | City | Brooklyn |
| 1.6 | State | NY |
| 1.7 | Zip Code | 11210 |
| 1.8 | Phone Number | +1 (718) 338-6900 |
| 1.9 | Email Address | zgoldgrab@mfandco.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: | 09/22/2023 |
| | | |
| | | |

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.

| | | |
|--|--|--|
| | | |
|--|--|--|

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

| | | |
|-----|--|-----------------|
| 2.1 | [x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis. | |
| 2.2 | Date of Authorization | 09/22/2023 |
| 2.3 | Last Name | Walden |
| 2.4 | First Name | Yehudah |
| 2.5 | Middle Name | J. |
| 2.6 | Title | Managing Member |
| 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