

**Skilled Nursing Facility Cost Report****CAPE HERITAGE REHAB & HLTH CAR**

Filing Year: 2022

Date: 01/11/2024

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	CAPE HERITAGE REHAB & HLTH CARE CTR
1.2	MassHealth Provider ID	110094583A
1.3	Federal Employer Tax ID	454628262
1.4	VPN	0950163
1.5	Is the above information correct?	Yes
1.6	Facility Number	01005
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	37 Route 6A
1.11	City	Sandwich
1.12	Zip	02563
1.13	Telephone	+1 (508) 888-8222
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Athena Health Care Associates, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates, Inc.
1.20	List realty company names as reported on each realty company cost report.	Cape Heritage Landlord MA, 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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@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>
<b>Line #</b>	<b>Description</b>	
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 S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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**

<b>Nursing Facility Revenue</b>				
<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	601,494	0	601,494
1.2	Commercial Managed Care	195,366	0	195,366
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,600,174	538,852	3,139,026
1.5	Medicare Managed Care (Part C)	642,255	0	642,255
1.6	MassHealth Fee-for-Service	5,115,249	269,396	5,384,645
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,768,314	0	1,768,314
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>10,922,852</b>	<b>808,248</b>	<b>11,731,100</b>

<b>Detail of Ancillary Revenue</b>			
<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>		

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<b>Other Nursing Facility Revenue</b>		
<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	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	597,931
3.7	Interest Income	13
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	37,504
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>635,448</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<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)		
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>0</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>12,366,548</b>

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**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	137,231		137,231
1.2	Director of Nurses: Employee Benefits	9,541	205	9,336
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,215		15,215
1.4	Director of Nurses Purchased Service: Per Diem	0		0
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>161,987</b>		<b>161,782</b>
1.7	Registered Nurses: Salaries	913,852		913,852
1.8	Registered Nurses: Employee Benefits	63,539	1,367	62,172
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	101,323		101,323
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	7,684	#Error	7,684
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,086,398</b>		<b>1,085,031</b>
1.12	Licensed Practical Nurses: Salaries	1,039,760		1,039,760
1.13	Licensed Practical Nurses: Employee Benefits	72,293	1,555	70,738
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	115,283		115,283
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	419,131		419,131
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,646,467</b>		<b>1,644,912</b>
1.17	Certified Nurse Aides: Salaries	2,355,279		2,355,279
1.18	Certified Nurse Aides: Employee Benefits	163,758	3,523	160,235
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	261,139		261,139
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	177,826		177,826
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,958,002</b>		<b>2,954,479</b>

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>5,852,854</b>		<b>5,846,204</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>5,852,854</b>		<b>5,846,204</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	173,420		173,420
2.2	Administration: Employee Benefits	12,058	259	11,799
2.3	Administration: Payroll Taxes incl Workers Comp.	19,228		19,228
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>204,706</b>		<b>204,447</b>
2.7	Clerical Staff: Salaries	292,018		292,018
2.8	Clerical Staff: Employee Benefits	20,304	437	19,867
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	32,377		32,377
2.10	Clerical Staff: Purchased Service	7,700		7,700
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>352,399</b>		<b>351,962</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	76,749		76,749
2.12	Office Supplies	54,031		54,031
2.13	Telecommunications (e.g. Internet, Phone)	110,634	120	110,514

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,149		1,149
2.16	Advertising: Help Wanted	15,150		15,150
2.17	Licenses and Dues: Patient Care Related Portion	19,060	2,070	16,990
2.18	Continuing Professional Education / Training and Development	2,604		2,604
2.19	Accounting Services (Not related to appeals)	21,043		21,043
2.20	Insurance: Malpractice & General Liability	5,031		5,031
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	44,011	0	44,011
2.23	Non-Allowable A & G Expenses	857,027	857,027	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		8,674	8,674
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		279,907	279,907
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		12,803	12,803
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>1,206,489</b>		<b>648,656</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,763,594</b>		<b>1,205,065</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		37,504	37,504
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>37,504</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,763,594</b>		<b>1,167,561</b>



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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	44,011
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	44,011

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<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	830
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	0
2B.6	Legal: Other	20,620
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	93
2B.11	Fines, Late Fees, Penalties, including Interest	103,060
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	66,775
2B.15	User Fee Assessment	661,343
2B.16	Other Non-Allowable A&G Expenses	4,306
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>857,027</b>

<b>Variable Expenses</b>				
<b>Table 3</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>
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	85,349		85,349
3.6	Plant Operation: Employee Benefits	5,934	128	5,806
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,463		9,463

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3.8	Plant Operation: Purchased Service	83,829		83,829
3.9	Plant Operation: Supplies and Expenses	23,872		23,872
3.10	Plant Operation: Utilities	192,712		192,712
3.11	Plant Operation: Repairs	98,528		98,528
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>499,687</b>		<b>499,559</b>
3.13	Dietician: Salaries	85,409		85,409
3.14	Dietician: Employee Benefits	5,938	128	5,810
3.15	Dietician: Payroll Taxes incl Workers Comp.	9,470		9,470
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>100,817</b>		<b>100,689</b>
3.18	Dietary: Salaries	456,853		456,853
3.19	Dietary: Employee Benefits	31,764	683	31,081
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,653		50,653
3.21	Dietary: Food	306,331		306,331
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	45,413		45,413
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>891,014</b>		<b>890,331</b>
3.24	Housekeeping/Laundry: Salaries	296,472		296,472
3.25	Housekeeping/Laundry: Employee Benefits	20,613	443	20,170
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	32,871		32,871
3.27	Housekeeping/Laundry: Purchased Service	188,747		188,747
3.28	Housekeeping/Laundry: Supplies and Expenses	25,563		25,563
3.29	Housekeeping/Laundry: Linen and Bedding	10,410		10,410
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>574,676</b>		<b>574,233</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	0		0

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3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>0</b>		<b>0</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	680,869		680,869
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	47,340	1,018	46,322
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	75,491		75,491
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>803,700</b>		<b>802,682</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	132,716		132,716
3.49	Social Service Worker: Employee Benefits	9,228	199	9,029
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,715		14,715
3.51	Social Service Worker: Purchased Service	74,681		74,681
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>231,340</b>		<b>231,141</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	512,490		512,490
3.57	Indirect Restorative Therapy: Employee Benefits	35,633	767	34,866
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	56,822		56,822
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	601,426	601,426	0

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3.61	Direct Restorative Therapy: Benefits	108,499	108,499	0
3.62	Direct Restorative Therapy: Consultants	979	979	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>1,315,849</b>		<b>604,178</b>
3.64	Recreational Therapy/Activities: Salaries	184,335		184,335
3.65	Recreational Therapy/Activities: Employee Benefits	12,817	276	12,541
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	20,438		20,438
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	32,904		32,904
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>250,494</b>		<b>250,218</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	0		0
3.79	Variable Other Required Education	0		0
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	36,000		36,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	2,634		2,634
3.86	Physician Services: Other	12,469	12,469	0
3.87	Legend Drugs	910,508	910,508	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	283,789		283,789
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	11,440		11,440
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>1,256,840</b>		<b>333,863</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,924,417</b>		<b>4,286,894</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>5,924,417</b>		<b>4,286,894</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</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>
4.1	Depreciation Expense	85,677	(97,089)	182,766
4.2	Long-Term Interest Expense SNF-CR	13,408	13,408	0
4.3	Long-Term Interest Expense REA-CR		367,707	367,707
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	0		0
4.7	Building Insurance Expense REA-CR		100,595	100,595
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		61,734	61,734
4.10	Personal Property Tax Expense SNF-CR	5,351		5,351
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	15,416		15,416
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	786,164	786,164	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>906,016</b>		<b>733,569</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	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>906,016</b>		<b>733,569</b>

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<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>14,446,881</b>		<b>12,071,732</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>14,446,881</b>		<b>12,034,228</b>



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

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

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

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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>	<b>Non-Allowable Expenses</b>	<b>Total Allowable Expenses</b>
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>	

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**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	11,731,100
1A.2	Other Revenue	635,435
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>12,366,535</b>
1A.4	Salaries and Wages	7,346,053
1A.5	Employee Benefits	510,760
1A.6	Supplies and Other (including Payroll Taxes)	6,437,616
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	66,775
1A.9	Depreciation and Amortization Expenses	85,677
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>14,446,881</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(2,080,346)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	13
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)	0
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(2,080,333)</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>(2,080,333)</b>

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

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

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<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)	12,366,548
2.2	Total Nursing Expenses (Schedule 3)	5,852,854
2.3	Total Administrative and General Expenses (Schedule 3)	1,763,594
2.4	Total Variable Expenses (Schedule 3)	5,924,417
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	906,016
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>14,446,881</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(2,080,333)</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)		(2,080,333)
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)		(2,080,333)

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**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	5,874
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	1,754,254
1.6	Less Reserve for Bad Debt	(63,917)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,690,337</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	357,088
1.9	Interest Receivable	0
1.10	Supply Inventory	21,851
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	42,524
1.14	Prepaid Taxes	2,675
1.15	Other Prepaid Expenses	3,490
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>2,123,839</b>

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<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
1A.1		
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>0</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	464,427
2.4	Equipment	83,002
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>547,429</b>

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<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	2,499,469
3.4	Construction in Progress	108,090
3.5	Mortgage Acquisition Costs	145,106
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(124,227)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	20,879
<b>300</b>	<b>Total Non-Current Assets</b>	2,628,438

**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	DEPOSITS-UTILITIES	623
3A.2	DEBT SERVICE RESERVE FUND	34,333
3A.3	INTANGIBLE ASSETS	2,464,513
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>	2,499,469

**Total Assets**

<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	5,299,706



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<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	5,131,484
5.2	Accrued Expenses	32,003
5.3	Due to Insurance Payers	1,022,701
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	706,637
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	162,772
<b>500</b>	<b>Total Current Liabilities</b>	<b>7,055,597</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	Deferred Rent	162,772
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>162,772</b>

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	1,002,752
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,224,274
6.3	Other Long-Term Debt	0
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>2,227,026</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>9,282,623</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(1,902,581)
8B.2	Prior Period Adjustment(s)	(3)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(2,080,333)
8B.5	Proprietor/Partner Drawings	0
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(3,982,917)</b>

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<b>Prior Period Adjustments</b>		
<b>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>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adjustment	(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>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>5,299,706</b>

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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				0
1.2	Building	0			0		0	0	0
1.3	Improvements	754,811	108,564		863,375	(339,599)	(59,349)	(398,948)	464,427
1.4	Equipment	379,928	8,852		388,780	(279,450)	(26,328)	(305,778)	83,002
1.5	Software/Limited Life Assets	0			0		0	0	0
1.6	Motor Vehicles	0			0		0	0	0
<b>100</b>	<b>Total</b>	<b>1,134,739</b>	<b>117,416</b>	<b>0</b>	<b>1,252,155</b>	<b>(619,049)</b>	<b>(85,677)</b>	<b>(704,726)</b>	<b>547,429</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.

<b>Table 2</b>		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					0				
2.2	Land REA-CR	463,440					463,440				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	3,872,463					3,872,463	2.50%		96,812	96,812
2.5	Improvements SNF-CR	439,747		108,564			548,311	5.00%	59,349	0	59,349
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	333,018		8,852			341,870	10.00%	26,328	0	26,328

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2.8	Equipment REA- CR	309,957					309,957	10.00%		0	0
2.9	Software/Limited Life Assets SNF- CR	9,738					9,738	33.33%	0	0	0
2.10	Software/Limited Life Assets REA- CR	832					832	33.33%		277	277
200	Total Claimed Fixed Assets	5,429,195	0	117,416	0	0	5,546,611		85,677	97,089	182,766

### General Fixed Cost Information

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1987
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	5,451,500
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?	68
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	33,353
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	19,064
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	7.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

**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)	5,406

**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)	(2,080,333)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,198,217
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>117,884</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	(117,416)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(117,416)</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	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	0
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</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>468</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>5,874</b>

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**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	09/25/2020	123			123	123
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.	123				
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	1,253	516		2,823	1,455	27,098
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)						
<b>200</b>	<b>Total</b>	<b>1,253</b>	<b>516</b>	<b>0</b>	<b>2,823</b>	<b>1,455</b>	<b>27,098</b>



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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
								33,145
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	33,145

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**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	208
3.2	0140.1	Number of MassHealth Admissions During Year	23
3.3	0150.0	Number of Discharges During Year	211
3.4	0190.0	Average Length of Stay	157
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	243
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	45

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**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<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	808,897	15,467.0	880,723	19,962.0	1,505,263	56,835.0
1.2	Total Overtime Wages	77,828	1,217.0	100,579	1,634.0	621,628	17,166.0
1.3	Total Shift Differential	27,127		58,458		228,388	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>913,852</b>	<b>16,684.0</b>	<b>1,039,760</b>	<b>21,596.0</b>	<b>2,355,279</b>	<b>74,001.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<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	8.00	5.00	6.00	12.00	8.00
2.2	Licensed Practical Nurses	8.00	5.00	6.00	12.00	8.00
2.3	Certified Nurse Aides	8.00	5.00	6.00	12.00	8.00

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**Detail of Staff and Hours by Position**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	1	1.2	2,931.0
3.3	Dietary Staff	10	9.6	20,030.0
3.4	Dietician	1	0.8	1,593.0
3.5	Housekeeping/Laundry Staff	7	7.1	14,756.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	10	9.9	20,662.0
3.9	Social Services Staff	2	2.1	4,325.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	6	6.0	12,442.0
3.12	Restorative Therapy - Indirect Staff	7	7.0	14,601.0
3.13	Recreational Staff	4	3.9	8,015.0
3.14	Administration and Officers	6	6.3	13,131.0
3.15	Security Staff			
3.16	Clerical Staff			
3.17	Director of Nurses	1	0.9	1,775.0
3.18	Registered Nurses	8	8.0	16,684.0
3.19	Licensed Practical Nurses	10	10.4	21,596.0
3.20	Certified Nurse Aides	36	35.6	74,001.0
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>109</b>	<b>108.6</b>	<b>226,542.0</b>

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<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>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>			#Error						
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	CONNECTRN INC	TGKV	98.0	7,684	1,863.0	124,982	374.0	12,961		
4.3	LRS Healthcare	TNYJ			2,895.0	256,633	1,707.0	121,763		
4.4		TOIY			39.0	1,939	26.0	798		
4.5	Prime Time Healthcare	TMKJ					380.0	21,237		
4.6					340.0	35,577	309.0	21,067		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>98.0</b>	<b>7,684</b>	<b>5,137.0</b>	<b>419,131</b>	<b>2,796.0</b>	<b>177,826</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>98.0</b>	<b>7,684</b>	<b>5,137.0</b>	<b>419,131</b>	<b>2,796.0</b>	<b>177,826</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<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	Vilcin	Silvio	CNA	Nursing	229,251	0	0	<b>229,251</b>		
5.2	Dawkins	Pearlene	CNA	Nursing	189,053	0	0	<b>189,053</b>		
5.3	Toukara	Baba	CNA	Nursing	185,054	0	0	<b>185,054</b>		
5.4	Grady	Laurie	LPN	Nursing	162,391	0	0	<b>162,391</b>		
5.5	Cooper	Stephanie	Therapy Program Director	Other	141,988	0	0	<b>141,988</b>		

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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
6B.4									0
6B.5									0
6B.6									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	1st Mortgage	HJSI Athena Portfolio	No	12/15/2015	03/01/2026	124	0	1,098,652	145,106	13,408
1.2	Other	ProCare	Yes	02/15/2022	01/15/2024	24	20,551	466,046	0	
1.3	Other	ProCare	Yes	02/15/2022					0	
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								145,106	13,408

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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
900,664		0			900,664	0.000%	0	0	13,408
	466,046	149,531			316,515	5.500%	12,738		12,738
	824,438				824,438				0
					0				0
					0				0
					2,041,617		12,738	0	26,146



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**Working Capital Debt**

<b>Table 2</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>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginnin g Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1	Due to Affiliates	Yes	83,321				83,321	0.000%	0
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						83,321		0

**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 <i>MUST</i> 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 <i>MUST</i> 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):

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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:

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

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

**File Submission History**

Date Uploaded	File	File Name	File Type	Uploaded By
09/20/2023 11:33AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/20/2023 11:33AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/20/2023 11:34AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/21/2023 9:39AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@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:	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	<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	09/25/2023
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
2.6	Title	Chief Financial Officer
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*