

Skilled Nursing Facility Cost Report**D'YOUVILLE SENIOR CARE, INC.**

Filing Year: 2022

Date: 11/28/2023

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	D'YOUVILLE SENIOR CARE, INC.
1.2	MassHealth Provider ID	110026710A
1.3	Federal Employer Tax ID	042510563
1.4	VPN	0999547
1.5	Is the above information correct?	Yes
1.6	Facility Number	00381
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	981 Varnum Avenue
1.11	City	Lowell
1.12	Zip	01854
1.13	Telephone	+1 (978) 569-1000
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	D;Youville Senior Care, Inc
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.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

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	6,269,835	760	6,270,595
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,848,733	69,345	1,918,078
1.5	Medicare Managed Care (Part C)	502,340	47,115	549,455
1.6	MassHealth Fee-for-Service	6,249,919	11,458	6,261,377
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	3,551,792	13,700	3,565,492
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	2,721,650		2,721,650
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	1,191,755		1,191,755
100	Total Nursing Facility Revenue	22,336,024	142,378	22,478,402

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,045,167
3.3	Laundry Revenue	91,862
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	31,774
3.7	Interest Income	89,797
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	66,376
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,191,056
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,516,032

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)	Donations	1,724,656
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	(687,439)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Capitation	7,950
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		1,045,167

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	24,994,434

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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	125,172		125,172
1.2	Director of Nurses: Employee Benefits	17,073		17,073
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,174		12,174
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	154,419		154,419
1.7	Registered Nurses: Salaries	989,905		989,905
1.8	Registered Nurses: Employee Benefits	135,022		135,022
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	96,280		96,280
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,187,672	0	1,187,672
1.200	Subtotal: Registered Nurses Expenses	2,408,879		2,408,879
1.12	Licensed Practical Nurses: Salaries	2,150,241		2,150,241
1.13	Licensed Practical Nurses: Employee Benefits	293,290		293,290
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	209,136		209,136
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,643,504	0	1,643,504
1.300	Subtotal: Licensed Practical Nurses Expenses	4,296,171		4,296,171
1.17	Certified Nurse Aides: Salaries	3,391,056		3,391,056
1.18	Certified Nurse Aides: Employee Benefits	462,533		462,533
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	329,821		329,821
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,975,595	0	1,975,595
1.400	Subtotal: Certified Nurse Aides Expenses	6,159,005		6,159,005

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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	13,018,474		13,018,474

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	13,018,474		13,018,474

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	425,070		425,070
2.2	Administration: Employee Benefits	57,979		57,979
2.3	Administration: Payroll Taxes incl Workers Comp.	41,343		41,343
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	524,392		524,392
2.7	Clerical Staff: Salaries	738,566		738,566
2.8	Clerical Staff: Employee Benefits	100,740		100,740
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	71,834		71,834
2.10	Clerical Staff: Purchased Service	402,660		402,660
2.200	Subtotal: Clerical Staff Expenses	1,313,800		1,313,800
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	91,314		91,314
2.12	Office Supplies	84,730		84,730
2.13	Telecommunications (e.g. Internet, Phone)	72,636		72,636

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,506		3,506
2.16	Advertising: Help Wanted	112,581		112,581
2.17	Licenses and Dues: Patient Care Related Portion	42,293		42,293
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	43,607		43,607
2.20	Insurance: Malpractice & General Liability	542,085		542,085
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	99,921	21,326	78,595
2.23	Non-Allowable A & G Expenses	8,470,053	8,470,053	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	9,562,726		1,071,347
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	11,400,918		2,909,539
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		66,376	66,376
2.500	Subtotal: Administrative & General Recoverable Income	0		66,376
200	Total: Net Administrative & General Expenses After Recoverable Income	11,400,918		2,843,163

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Consultants/Professional Services	46,147
2A.2	Miscellaneous	21,326
2A.3	Interest	21,065
2A.4	Investment Service Fees	11,383
2A.100	Subtotal: Other A&G Expenses	99,921

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	126,133
2B.2	Licenses and Dues: Not Related to Resident Care	7,977,753
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	22,969
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	62,856
2B.12	State and Federal Income Taxes	3,990
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	121,390
2B.15	User Fee Assessment	154,962
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	8,470,053

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	147,361		147,361
3.2	Staff Dev. Coord.: Employee Benefits	20,100		20,100
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	14,333		14,333
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	181,794		181,794
3.5	Plant Operation: Salaries	301,419		301,419
3.6	Plant Operation: Employee Benefits	41,114		41,114
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	29,317		29,317
3.8	Plant Operation: Purchased Service	631,766		631,766
3.9	Plant Operation: Supplies and Expenses	73,101		73,101
3.10	Plant Operation: Utilities	3,633		3,633
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	1,080,350		1,080,350
3.13	Dietician: Salaries	180,320		180,320
3.14	Dietician: Employee Benefits	24,596		24,596
3.15	Dietician: Payroll Taxes incl Workers Comp.	17,538		17,538
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	222,454		222,454
3.18	Dietary: Salaries	1,247,794		1,247,794
3.19	Dietary: Employee Benefits	170,198		170,198
3.20	Dietary: Payroll Taxes incl Workers Comp.	121,363		121,363
3.21	Dietary: Food	1,041,810		1,041,810
3.22	Dietary: Purchased Service	26,280		26,280
3.23	Dietary: Supplies and Expenses	92,631		92,631
3.400	Subtotal: Dietary Expenses	2,700,076		2,700,076
3.24	Housekeeping/Laundry: Salaries	619,275		619,275
3.25	Housekeeping/Laundry: Employee Benefits	84,469		84,469
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	60,232		60,232
3.27	Housekeeping/Laundry: Purchased Service	115,346		115,346
3.28	Housekeeping/Laundry: Supplies and Expenses	81,196		81,196
3.29	Housekeeping/Laundry: Linen and Bedding	19,626		19,626

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	980,144		980,144
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	136,300		136,300
3.37	Unit Clerk & Medical Records: Employee Benefits	18,592		18,592
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	13,257		13,257
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	168,149		168,149
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	393,940		393,940
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	53,733		53,733
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	38,315		38,315
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	485,988		485,988
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	108,257		108,257
3.49	Social Service Worker: Employee Benefits	14,766		14,766
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,529		10,529
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	133,552		133,552
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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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	88,353		88,353
3.57	Indirect Restorative Therapy: Employee Benefits	12,051		12,051
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	8,593		8,593
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	500,669	500,669	0
3.61	Direct Restorative Therapy: Benefits	116,986	116,986	0
3.62	Direct Restorative Therapy: Consultants	62,860	62,860	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	789,512		108,997
3.64	Recreational Therapy/Activities: Salaries	524,740		524,740
3.65	Recreational Therapy/Activities: Employee Benefits	71,574		71,574
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	51,037		51,037
3.67	Recreational Therapy/Activities: Purchased Service	24,035		24,035
3.68	Recreational Therapy/Activities: Supplies and Expenses	11,045		11,045
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	682,431		682,431
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	16,655		16,655
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	44,507		44,507

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	23,750		23,750
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	576,962	576,962	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	420,230		420,230
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	10,881		10,881
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	1,092,985		516,023
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	8,517,435		7,259,958
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		91,862	91,862
3.98	Other Variable Recoverable Income		1,191,056	1,191,056
3.1800	Subtotal: Variable Recoverable Income	0		1,282,918
300	Total: Net Variable Expenses Including Recoverable Income	8,517,435		5,977,040

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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	927,259	(75,756)	1,003,015
4.2	Long-Term Interest Expense SNF-CR	369,805		369,805
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	777		777
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	59,514		59,514
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,357,355		1,433,111
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,357,355		1,433,111

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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	34,294,182		24,621,082
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	34,294,182		23,271,788

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

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

Other Business Revenue

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

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		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	

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

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	22,478,402
1B.2	Other Revenue	1,381,068
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	23,859,470
1B.4	Salaries and Wages	12,068,438
1B.5	Employee Benefits	2,819,918
1B.6	Supplies and Other (including Payroll Taxes)	17,987,372
1B.7	Interest Expense	369,805
1B.8	Provision for Bad Debt	121,390
1B.9	Depreciation and Amortization Expenses	927,259
1B.200	Total Operating Expenses	34,294,182
1B.300	Income(Loss) from Operations	(10,434,712)
	Non-Operating Income and Expenses	
1B.10	Interest Income	89,797
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	1,045,167
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(9,299,748)

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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)	24,994,434
2.2	Total Nursing Expenses (Schedule 3)	13,018,474
2.3	Total Administrative and General Expenses (Schedule 3)	11,400,918
2.4	Total Variable Expenses (Schedule 3)	8,517,435
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,357,355
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	34,294,182
200	Cost Reported Net Income(Loss)	(9,299,748)

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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)		(9,299,748)
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)		(9,299,748)

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	1,280,444
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	2,342,763
1.6	Less Reserve for Bad Debt	(373,331)
1.100	Subtotal: Net Patient Accounts Receivable	1,969,432
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	271,595
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	82,460
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	24,969
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	185,073
100	Total Current Assets	3,813,973

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Trust Fund	70,949
1A.2	Other AR-Non Residents	108,563
1A.3	Automobiles	5,561
1A.100	Subtotal: Other Current Assets	185,073

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	820,995
2.2	Buildings	5,872,187
2.3	Improvements	3,658,792
2.4	Equipment	447,528
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	10,799,502

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	4,889,204
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	2,440
3.4	Construction in Progress	110,514
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	5,002,158

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Fixed Assets Accrual Account	2,440
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,440

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	19,615,633

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	998,911
5.2	Accrued Expenses	538,139
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	1,041,225
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,578,275

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	10,124,237
6.2	Due to Related Parties, Subsidiaries, and Affiliates	52,689
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	10,176,926

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,755,201

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	16,160,178		16,160,178
8A.2	Prior Period Adjustment(s)	2		2
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(9,299,748)		(9,299,748)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	6,860,432	0	6,860,432

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	2
8D.100	Subtotal: Prior Period Adjustments	2

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

Table 9	1
Line #	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit) 19,615,633

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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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	820,995			820,995				820,995
1.2	Building	13,792,453			13,792,453	(7,565,915)	(354,351)	(7,920,266)	5,872,187
1.3	Improvements	12,299,317	12,270		12,311,587	(8,267,146)	(385,649)	(8,652,795)	3,658,792
1.4	Equipment	4,479,629	54,690		4,534,319	(3,899,532)	(187,259)	(4,086,791)	447,528
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	31,392,394	66,960	0	31,459,354	(19,732,593)	(927,259)	(20,659,852)	10,799,502

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	151,051					151,051				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	13,697,348					13,697,348		354,351	(11,917)	342,434
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	10,843,199		12,270			10,855,469	5.00%	385,649	143,067	528,716
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	4,329,450		54,690			4,384,140	10.00%	187,259	(55,394)	131,865

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2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	83,457				83,457	33.33%	0		0	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	29,104,505	0	66,960	0	0	29,171,465		927,259	75,756	1,003,015

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1960
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?	32,000,000
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?	208
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	98,464
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	44,556
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	17.5
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)	2,433,915

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(9,299,748)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	927,259
2.3	Increases (Decreases) to Cash Provided by Operating Activities	6,986,207
200	Net Cash from Operating Activities	(1,386,282)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(66,960)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(66,960)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	10,124,237
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(9,824,466)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	299,771

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,153,471)
500	Cash and Cash Equivalents (End of Year)	1,280,444

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

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/07/2020	208			208	208
1.2	09/11/2018	208			208	208
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.	208				
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	15,797			2,796	2,595	34,686
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	15,797	0	0	2,796	2,595	34,686

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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
	12,591						3,212	71,677
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	12,591	0	0	0	0	0	3,212	71,677

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	317
3.2	0140.1	Number of MassHealth Admissions During Year	39
3.3	0150.0	Number of Discharges During Year	346
3.4	0190.0	Average Length of Stay	207
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	921,115	20,749.5	1,859,271	52,193.5	2,261,840	111,454.8
1.2	Total Overtime Wages	41,682	1,084.8	232,035	3,996.5	608,637	17,931.2
1.3	Total Shift Differential	27,108		58,936		520,580	
1.4	Total Other Differentials						
100	Total	989,905	21,834.3	2,150,242	56,190.0	3,391,057	129,386.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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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	2	1.4	2,825.0
3.2	Plant Operations	6	5.9	12,308.0
3.3	Dietary Staff	28	27.8	57,793.0
3.4	Dietician	4	3.3	6,928.0
3.5	Housekeeping/Laundry Staff	20	18.1	37,718.0
3.6	Unit Clerk & Medical Records Staff	4	2.8	5,915.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	5.1	10,526.0
3.9	Social Services Staff	5	3.7	7,677.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	8	5.5	11,432.5
3.12	Restorative Therapy - Indirect Staff	8	1.0	2,017.5
3.13	Recreational Staff	10	8.9	18,414.0
3.14	Administration and Officers	3	2.7	5,553.0
3.15	Security Staff			
3.16	Clerical Staff	11	10.7	22,190.0
3.17	Director of Nurses	2	1.2	2,425.0
3.18	Registered Nurses	9	10.5	21,834.3
3.19	Licensed Practical Nurses	27	27.0	56,190.0
3.20	Certified Nurse Aides	63	62.2	129,386.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	216	197.8	411,132.3

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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									
Registered Temporary Nursing Service Agencies										
4.2	All Star Staffing, LLC - Boston	T2S0	252.5	15,955	8.3	530	7,708.8	287,393		
4.3			2,112.8	183,430	4,224.0	318,847	5,957.0	238,174		
4.4	Fireside Staffing, Inc.	TWG5	6,960.1	521,162	6,587.1	416,459	8,072.4	314,952		
4.5	Intelycare, Inc.	TM7F	3,581.5	240,803	3,687.7	240,277	18,614.0	621,584		
4.6			251.8	18,210	642.8	44,783	1,393.6	49,659		
4.7	Kavida Healthcare, Inc	TVTE	51.4	5,341	254.0	19,233	1,402.6	52,128		
4.8	Paramount Healthcare Services	TNVC	1,138.6	99,704	1,617.6	125,531	3,873.8	165,269		
4.9	TAABIE HEALTHCARE STAFFING, LLC	TW95	100.0	7,186	139.6	9,159				
4.10	Trelyne Homecare and Staffing, LLC	T0EV	1,033.5	77,007	6,943.3	468,685	5,382.5	193,940		
4.11	Heart to Heart	T095	249.7	18,874			1,166.7	52,496		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		15,731.9	1,187,672	24,104.4	1,643,504	53,571.4	1,975,595	0.0	0
400	Total Temporary Nursing Service Agency Expenses		15,731.9	1,187,672	24,104.4	1,643,504	53,571.4	1,975,595	0.0	0

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Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	Ferrick	Michael	Administrator	Administrative & General	206,619			206,619
5.2	Aboce	Daniel	CNA	Nursing	176,319			176,319
5.3	Philippe Anor	Jessy	CNA	Nursing	129,147			129,147
5.4	Abosi	Enyidiya	CNA	Nursing	125,950			125,950
5.5	Ulmunna	Doris	LPN	Nursing	125,274			125,274

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
									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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Mass Developm ent	No	06/01/20 10	06/01/2030	240		12,500,00 0	164,470	5,810
1.2	1st Mortgage	Enterprise Bank	No	12/14/20 22	01/01/2048	300		10,124,23 7		
100	TOTALS								164,470	5,810

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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
9,824,466		9,824,466			0	4.770%	363,995		369,805
	10,124,237				10,124,237	4.880%			0
					10,124,237		363,995	0	369,805

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Working Capital Debt

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

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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:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/29/2023 9:18AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/29/2023 9:18AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/29/2023 9:18AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/29/2023 9:22AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/29/2023 9:22AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.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:	09/29/2023

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	10/04/2023
2.3	Last Name	Ferrick
2.4	First Name	Michael
2.5	Middle Name	
2.6	Title	
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