

Skilled Nursing Facility Cost Report**EASTPOINTE REHAB CENTER**

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	EASTPOINTE REHAB CENTER
1.2	MassHealth Provider ID	110120310A
1.3	Federal Employer Tax ID	811967911
1.4	VPN	0950562
1.5	Is the above information correct?	Yes
1.6	Facility Number	01064
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	225 Central Avenue
1.11	City	Chelsea
1.12	Zip	02150
1.13	Telephone	+1 (617) 884-5700
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.	Pointe Group Care LLC
1.19	List the name of the entity that holds the nursing facility license.	Eastpointe Rehab LLC
1.20	List realty company names as reported on each realty company cost report.	255 Central Avenue LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Tamara Unger
2.2	Nursing Facility or Firm Name	Roth & Co
2.3	Title	Senior Cost Report Specialist
2.4	Street Address	1428 36th St
2.5	City	Brooklyn
2.6	State	NY
2.7	Zip Code	11218
2.8	Phone Number	+1 (248) 968-4100
2.9	Email Address	temi@ppsassistant.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	Tamara Unger
3.3	Nursing Facility or Firm Name	Roth & Co
3.4	Title	Senior Cost Report Specialist
3.5	Street Address	1428 36th St
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11218
3.9	Phone Number	+1 (718) 975-5376
3.10	Email Address	temi@ppsassistant.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	560,967		560,967
1.2	Commercial Managed Care	179,335	188,635	367,970
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,513,355	529,405	2,042,760
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	6,545,099	65,911	6,611,010
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE	3,270,819	434,413	3,705,232
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	12,069,575	1,218,364	13,287,939

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	1,253,839
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	119
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	23,343
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	8,960
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,286,261

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)	Stimulus	1,253,839
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,253,839

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,574,200

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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	47,547		47,547
1.2	Director of Nurses: Employee Benefits	3,536		3,536
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	4,603		4,603
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	27,189	0	27,189
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	82,875		82,875
1.7	Registered Nurses: Salaries	818,843		818,843
1.8	Registered Nurses: Employee Benefits	60,889		60,889
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	79,269		79,269
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	195,099	0	195,099
1.200	Subtotal: Registered Nurses Expenses	1,154,100		1,154,100
1.12	Licensed Practical Nurses: Salaries	1,656,389		1,656,389
1.13	Licensed Practical Nurses: Employee Benefits	123,168		123,168
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	160,349		160,349
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	245,562	0	245,562
1.300	Subtotal: Licensed Practical Nurses Expenses	2,185,468		2,185,468
1.17	Certified Nurse Aides: Salaries	2,751,681		2,751,681
1.18	Certified Nurse Aides: Employee Benefits	204,614		204,614
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	266,380		266,380
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	75,872	0	75,872
1.400	Subtotal: Certified Nurse Aides Expenses	3,298,547		3,298,547

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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	6,720,990		6,720,990

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	6,720,990		6,720,990

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	132,428		132,428
2.2	Administration: Employee Benefits	9,847		9,847
2.3	Administration: Payroll Taxes incl Workers Comp.	12,820		12,820
2.4	Administration: Purchased Service	22,653		22,653
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	177,748		177,748
2.7	Clerical Staff: Salaries	535,272		535,272
2.8	Clerical Staff: Employee Benefits	39,803		39,803
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,818		51,818
2.10	Clerical Staff: Purchased Service	62,610		62,610
2.200	Subtotal: Clerical Staff Expenses	689,503		689,503
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	44,716		44,716
2.12	Office Supplies	32,533		32,533
2.13	Telecommunications (e.g. Internet, Phone)	22,020		22,020

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,003		1,003
2.16	Advertising: Help Wanted	435		435
2.17	Licenses and Dues: Patient Care Related Portion	17,593		17,593
2.18	Continuing Professional Education / Training and Development	5,610		5,610
2.19	Accounting Services (Not related to appeals)	10,429		10,429
2.20	Insurance: Malpractice & General Liability	277,059		277,059
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	124,296		124,296
2.23	Non-Allowable A & G Expenses	2,110,516	2,110,516	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	2,646,210		535,694
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,513,461		1,402,945
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		119
200	Total: Net Administrative & General Expenses After Recoverable Income	3,513,461		1,402,826

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Software Support	64,196
2A.2	Professional Services	2,477
2A.3	Bank Charges	957
2A.4	CORI	2,461
2A.5	Filing Fees	597
2A.6	Credit Card Charges	3,590
2A.7	Interest Expense - LOC and Finance Charge	28,530
2A.8	LOC Fees - Unused Line	4,682
2A.9	LOC Fees - Col Mgmt	4,929
2A.10	Small Balance Adjustments	11,877
2A.100	Subtotal: Other A&G Expenses	124,296

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	1,110,909
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	71,017
2B.7	Key Person Insurance	
2B.8	Management Company Fees	798,542
2B.9	Management Consultants	130,048
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
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	2,110,516

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	7,384		7,384
3.2	Staff Dev. Coord.: Employee Benefits	549		549
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	715		715
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	8,648		8,648
3.5	Plant Operation: Salaries	322,892		322,892
3.6	Plant Operation: Employee Benefits	24,010		24,010
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	31,258		31,258

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3.8	Plant Operation: Purchased Service	131,825		131,825
3.9	Plant Operation: Supplies and Expenses	55,660		55,660
3.10	Plant Operation: Utilities	757,328		757,328
3.11	Plant Operation: Repairs	1,617		1,617
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,324,590		1,324,590
3.13	Dietician: Salaries	40,840		40,840
3.14	Dietician: Employee Benefits	3,037		3,037
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,954		3,954
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	47,831		47,831
3.18	Dietary: Salaries	715,463		715,463
3.19	Dietary: Employee Benefits	53,202		53,202
3.20	Dietary: Payroll Taxes incl Workers Comp.	69,261		69,261
3.21	Dietary: Food	357,898		357,898
3.22	Dietary: Purchased Service	1,235		1,235
3.23	Dietary: Supplies and Expenses	59,330		59,330
3.400	Subtotal: Dietary Expenses	1,256,389		1,256,389
3.24	Housekeeping/Laundry: Salaries	518,418		518,418
3.25	Housekeeping/Laundry: Employee Benefits	38,549		38,549
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	50,186		50,186
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	50,892		50,892
3.29	Housekeeping/Laundry: Linen and Bedding	15,087		15,087
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	673,132		673,132
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	74,267		74,267

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3.37	Unit Clerk & Medical Records: Employee Benefits	5,522		5,522
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,190		7,190
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	86,979		86,979
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	304,480		304,480
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	22,641		22,641
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	29,476		29,476
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	66,483		66,483
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	423,080		423,080
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	442,730		442,730
3.49	Social Service Worker: Employee Benefits	32,921		32,921
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	42,859		42,859
3.51	Social Service Worker: Purchased Service	25,648		25,648
3.1000	Subtotal: Social Service Worker Expenses	544,158		544,158
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	131,503		131,503
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	370,719	370,719	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	502,222		131,503
3.64	Recreational Therapy/Activities: Salaries	229,698		229,698
3.65	Recreational Therapy/Activities: Employee Benefits	17,080		17,080
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	22,236		22,236
3.67	Recreational Therapy/Activities: Purchased Service	3,309		3,309
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,116		3,116
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	275,439		275,439
3.70	Resident Care Assistant: Salaries	60,188		60,188
3.71	Resident Care Assistant: Employee Benefits	4,476		4,476
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	5,827		5,827
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	70,491		70,491
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	1,169		1,169
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	39,000		39,000
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	104,904	104,904	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	266,230		266,230
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	3,624		3,624
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	414,927		310,023
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,627,886		5,152,263
Less: Variable Recoverable Income				
3.96	Vending Machine Income		119	119
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		8,960	8,960
3.1800	Subtotal: Variable Recoverable Income	0		9,079
300	Total: Net Variable Expenses Including Recoverable Income	5,627,886		5,143,184

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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	61,059	(22,046)	83,105
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
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	1,097,878	1,051,675	46,203
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	10,164		10,164
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,629,599	1,629,599	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	2,798,700		139,472
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		1,629,599	1,629,599
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		1,629,599
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	2,798,700		(1,490,127)

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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	18,661,037		13,415,670
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	18,661,037		11,776,873

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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					
Line / Column #	Account	Description	1 Reported	2 Non-Allowable Expenses	3 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	198	198	
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	200	200	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	398	398	

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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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	13,287,938
1A.2	Other Revenue	1,251,042
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,538,980
1A.4	Salaries and Wages	8,658,523
1A.5	Employee Benefits	643,844
1A.6	Supplies and Other (including Payroll Taxes)	9,285,735
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	61,058
1A.200	Total Operating Expenses	18,649,160
1A.300	Income(Loss) from Operations	(4,110,180)
	Non-Operating Income and Expenses	
1A.10	Interest Income	23,343
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	(398)
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(4,087,235)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(4,087,235)

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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)	14,574,200
2.2	Total Nursing Expenses (Schedule 3)	6,720,990
2.3	Total Administrative and General Expenses (Schedule 3)	3,513,461
2.4	Total Variable Expenses (Schedule 3)	5,627,886
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,798,700
2.6	Total Other Business Expenses (Schedule 4)	398
2.100	Subtotal: Total Facility Expenses	18,661,435
200	Cost Reported Net Income(Loss)	(4,087,235)

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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)		(4,087,235)
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)		(4,087,235)

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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	26,986
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	2,081,730
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	2,081,730
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	15,060
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(83,536)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	41,769
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	463,585
100	Total Current Assets	2,545,594

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Reserve for Bad Debts	462,028
1A.2	Capital Lease Assets & Amort	1,557
1A.3		
1A.100	Subtotal: Other Current Assets	463,585

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	314,988
2.4	Equipment	35,063
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	350,051

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	4,108,975
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	134,101
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(111,645)
3.100	Net Mortgage Acquisition Costs	22,456
300	Total Non-Current Assets	4,131,431

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	4,108,975
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	4,108,975

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	7,027,076

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,477,623
5.2	Accrued Expenses	117,101
5.3	Due to Insurance Payers	737,831
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	919,105
5.7	Accrued Salaries and Payroll Liabilities	681,292
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	186,837
500	Total Current Liabilities	4,119,789

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	PNA Checking Account - Due to Reside	25,165
5A.2	PNA Savings Account - Due to Reside	156,085
5A.3	Resident Council Account - Due to R	5,587
5A.100	Subtotal: Other Current Liabilities	186,837

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	4,314,295
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	4,314,295

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	8,434,084

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

Table 8

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	2,774,498
8B.2	Prior Period Adjustment(s)	(1)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(4,087,235)
8B.5	Proprietor/Partner Drawings	(94,270)
8B.100	Owner's Equity Balance: Current Year	(1,407,008)

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	(1)
8D.100	Subtotal: Prior Period Adjustments	(1)

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	7,027,076

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	415,877	10,347		426,224	(69,640)	(41,596)	(111,236)	314,988
1.4	Equipment	591,574	26,357		617,931	(563,405)	(19,463)	(582,868)	35,063
1.5	Software/Limited Life Assets	599			599	(599)		(599)	0
1.6	Motor Vehicles				0			0	0
100	Total	1,008,050	36,704	0	1,044,754	(633,644)	(61,059)	(694,703)	350,051

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	415,875	10,347				426,222	5.00%	41,596	(20,284)	21,312
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	591,574		26,357			617,931	10.00%	19,463	42,330	61,793
2.8	Equipment REA-CR						0	10.00%			0

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2.9	Software/Limited Life Assets SNF-CR	599					599	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	1,008,048	10,347	26,357	0	0	1,044,752		61,059	22,046	83,105

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2015
3.2	What was the date of the most recent assessed property value of this facility?	06/30/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	7,323,400
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?	107
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	54,140
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	38,233
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?	1.5
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)	(129,589)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(4,087,236)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	996,555
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,867,561
200	Net Cash from Operating Activities	(223,120)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(36,704)
300	Net Cash from Investing Activities	(36,704)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	322,128
4.3	Cash Flows from Other Financing Activities	94,270
400	Net Cash from Financing Activities	416,398

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	156,574
500	Cash and Cash Equivalents (End of Year)	26,985

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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	11/21/2020	195			195	195
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.	195				
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	506	9,924		2,716		30,093
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)	3	282				810
2.10	Nursing Leave of Absence (Unpaid)		2				13
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	509	10,208	0	2,716	0	30,916

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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
	5,088						3	48,330
								0
								0
								0
								0
								0
								0
								0
	158							1,253
	3							18
								0
								0
0	5,249	0	0	0	0	0	3	49,601

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	208
3.2	0140.1	Number of MassHealth Admissions During Year	37
3.3	0150.0	Number of Discharges During Year	216
3.4	0190.0	Average Length of Stay	68
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	175
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	149

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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	480,374	9,238.8	1,180,895	24,848.5	2,361,132	107,758.0
1.2	Total Overtime Wages	319,334	4,861.5	425,931	6,994.7	332,884	9,960.7
1.3	Total Shift Differential	21,262		55,533		98,138	
1.4	Total Other Differentials						
100	Total	820,970	14,100.3	1,662,359	31,843.2	2,792,154	117,718.7

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	3.50	4.00	3.00	4.00	4.50
2.2	Licensed Practical Nurses	3.50	4.00	3.00	4.00	4.50
2.3	Certified Nurse Aides	3.00	3.00	3.00	3.50	4.00

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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	1	0.1	192.0
3.2	Plant Operations	8	7.4	15,418.3
3.3	Dietary Staff	17	16.9	35,063.2
3.4	Dietician	1	0.3	643.3
3.5	Housekeeping/Laundry Staff	17	15.8	32,916.6
3.6	Unit Clerk & Medical Records Staff	2	1.2	2,569.8
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	5	3.5	7,110.7
3.9	Social Services Staff	6	5.3	11,019.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	6	5.2	10,902.0
3.14	Administration and Officers	1	0.9	1,808.0
3.15	Security Staff			
3.16	Clerical Staff	10	9.2	19,132.5
3.17	Director of Nurses	1	0.4	800.0
3.18	Registered Nurses	7	6.8	14,100.3
3.19	Licensed Practical Nurses	16	15.3	31,843.2
3.20	Certified Nurse Aides	57	56.6	117,718.7
3.21	Resident Care Assistants	3	2.3	4,792.8
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	158	147.2	306,031.2

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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	AYA Healthcare	TFG4	66.0	5,600	51.0	3,929				
4.3	Heart to Heart	T095	294.0	23,671	23.0	1,551				
4.4	HOPE NURSING AGENCY	TZ1R	312.0	22,287	87.0	4,843				
4.5	Intelycare, Inc.	TM7F	1,491.0	99,661	344.0	22,756	679.0	23,220		
4.6	Ryben Staffing LLC	TTP5	499.0	39,956	1,918.0	155,238				
4.7	Unicorn Healthcare Services	TKFO	60.0	3,924	99.0	5,968	958.0	40,214		
4.8	Core Medical Group	T011			520.0	47,976				
4.9		T0HH			49.0	3,301	360.0	12,438		
4.10	Clinical Resources LLC	TK7V							255.1	27,189
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,722.0	195,099	3,091.0	245,562	1,997.0	75,872	255.1	27,189
400	Total Temporary Nursing Service Agency Expenses		2,722.0	195,099	3,091.0	245,562	1,997.0	75,872	255.1	27,189

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	Monpremier	Roselaine	RN	Nursing	299,775			299,775
5.2	Birhanu	Netsanet	RN	Nursing	274,388			274,388
5.3	Opara	Chukuma	LPN	Nursing	267,213			267,213
5.4	Ewusi	Linda	LPN	Nursing	265,741			265,741
5.5	Pierre	Herta	LPN	Nursing	189,585			189,585

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Earnings and Compensation Disclosures

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

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Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Congressional Bank	No	729,334	8,497	05/07/2020		737,831	6.000%	64,731
200	Total Working Capital Interest						737,831		64,731

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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
09/20/2023 4:35AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 4:35AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 4:35AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 4:35AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Tamara Unger
09/20/2023 8:14PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Blima Schwartz

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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	Tamara Unger
1.2	Nursing Facility or Firm Name	Roth & Co
1.3	Title	Senior Cost Report Specialist
1.4	Street Address	1428 36th St
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11218
1.8	Phone Number	+1 (718) 975-5376
1.9	Email Address	temi@ppsassistant.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:	09/21/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/21/2023
2.3	Last Name	Berkowitz
2.4	First Name	Benjamin
2.5	Middle Name	
2.6	Title	Owner
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request