

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
1.2	MassHealth Provider ID	110026419A
1.3	Federal Employer Tax ID	043041438
1.4	VPN	0921858
1.5	Is the above information correct?	Yes
1.6	Facility Number	01099
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	300 Barber Avenue
1.11	City	Worcester
1.12	Zip	01606
1.13	Telephone	+1 (508) 852-1000
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.	Holy Trinity Rehab & Skilled Nursing
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

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

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)

Skilled Nursing Facility Cost Report

HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,575,602	1,364	1,576,966
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,939,042	41,268	3,980,310
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	3,159,077		3,159,077
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	2,876,060		2,876,060
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	1,632,105	76,184	1,708,289
100	Total Nursing Facility Revenue	13,181,886	118,816	13,300,702

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		

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	(968,575)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	265
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	32,507
3.7	Interest Income	346,294
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	4,485
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	38,151
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(546,873)

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	956,230
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	583,255
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	(2,508,060)
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		(968,575)

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	12,753,829

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	301,950		301,950
1.2	Director of Nurses: Employee Benefits	27,970		27,970
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	29,403		29,403
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	359,323		359,323
1.7	Registered Nurses: Salaries	600,985		600,985
1.8	Registered Nurses: Employee Benefits	55,669		55,669
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	58,521		58,521
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	354,208	327,629	26,579
1.200	Subtotal: Registered Nurses Expenses	1,069,383		741,754
1.12	Licensed Practical Nurses: Salaries	1,522,336		1,522,336
1.13	Licensed Practical Nurses: Employee Benefits	141,014		141,014
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	148,240		148,240
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	226,588	123,740	102,848
1.300	Subtotal: Licensed Practical Nurses Expenses	2,038,178		1,914,438
1.17	Certified Nurse Aides: Salaries	2,068,342		2,068,342
1.18	Certified Nurse Aides: Employee Benefits	191,587		191,587
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	201,409		201,409
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	372,422	336,965	35,457
1.400	Subtotal: Certified Nurse Aides Expenses	2,833,760		2,496,795

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	3,491		3,491
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	3,491		3,491
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,304,135		5,515,801

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	6,304,135		5,515,801

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	207,891		207,891
2.2	Administration: Employee Benefits	19,257		19,257
2.3	Administration: Payroll Taxes incl Workers Comp.	20,244		20,244
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	247,392		247,392
2.7	Clerical Staff: Salaries	486,406	14,526	471,880
2.8	Clerical Staff: Employee Benefits	45,056	1,345	43,711
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	47,365	1,414	45,951
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	578,827		561,542
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	122,040		122,040
2.12	Office Supplies	73,853		73,853
2.13	Telecommunications (e.g. Internet, Phone)	66,782		66,782

Skilled Nursing Facility Cost Report
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Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	7,401		7,401
2.16	Advertising: Help Wanted	42,088		42,088
2.17	Licenses and Dues: Patient Care Related Portion	11,694		11,694
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	242,855		242,855
2.20	Insurance: Malpractice & General Liability	214,818		214,818
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	109,014		109,014
2.22	Other A & G Expenses	117,709	30,464	87,245
2.23	Non-Allowable A & G Expenses	975,407	975,407	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,983,661		977,790
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,809,880		1,786,724
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		4,485	4,485
2.500	Subtotal: Administrative & General Recoverable Income	0		4,485
200	Total: Net Administrative & General Expenses After Recoverable Income	2,809,880		1,782,239

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
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Date: 11/28/2023
Time: 1:34 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service	65,017
2A.2	Donations	1,086
2A.3	Miscellaneous Expenses	5,144
2A.4	COVID PPE	22,228
2A.5	Investment Fees Expense	24,234
2A.100	Subtotal: Other A&G Expenses	117,709

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	38,052
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	12,208
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	15,819
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	292,963
2B.15	User Fee Assessment	614,494
2B.16	Other Non-Allowable A&G Expenses	1,871
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	975,407

Variable Expenses				
Table 3		1	2	3

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	147,264		147,264
3.6	Plant Operation: Employee Benefits	13,641		13,641
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,340		14,340
3.8	Plant Operation: Purchased Service	110,897		110,897
3.9	Plant Operation: Supplies and Expenses	140,468		140,468
3.10	Plant Operation: Utilities	227,957		227,957
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	654,567		654,567
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	2,350		2,350
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	2,350		2,350
3.18	Dietary: Salaries	643,422		643,422
3.19	Dietary: Employee Benefits	59,600		59,600
3.20	Dietary: Payroll Taxes incl Workers Comp.	62,654		62,654
3.21	Dietary: Food	292,720		292,720
3.22	Dietary: Purchased Service	6,388		6,388
3.23	Dietary: Supplies and Expenses	10,740		10,740
3.400	Subtotal: Dietary Expenses	1,075,524		1,075,524
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	491,657		491,657

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

3.28	Housekeeping/Laundry: Supplies and Expenses	30,007		30,007
3.29	Housekeeping/Laundry: Linen and Bedding	2,642		2,642
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	524,306		524,306
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	165,078		165,078
3.37	Unit Clerk & Medical Records: Employee Benefits	15,291		15,291
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	16,074		16,074
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	196,443		196,443
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	149,998		149,998
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,044		10,044
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,558		10,558
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	51		51
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	170,651		170,651
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	174,764		174,764
3.49	Social Service Worker: Employee Benefits	16,188		16,188
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,018		17,018
3.51	Social Service Worker: Purchased Service	10,335		10,335
3.1000	Subtotal: Social Service Worker Expenses	218,305		218,305

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	4,709		4,709
3.1100	Subtotal: Interpreters Expenses	4,709		4,709
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	794,519	794,519	0
3.61	Direct Restorative Therapy: Benefits	150,964	150,964	0
3.62	Direct Restorative Therapy: Consultants	48,855	48,855	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	994,338		0
3.64	Recreational Therapy/Activities: Salaries	192,069		192,069
3.65	Recreational Therapy/Activities: Employee Benefits	17,792		17,792
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,703		18,703
3.67	Recreational Therapy/Activities: Purchased Service	7,126		7,126
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,225		5,225
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	240,915		240,915
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,090		1,090
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	25,625		25,625
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	384,094	384,094	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	187,773		187,773
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	13,473		13,473
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	612,055		227,961
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,694,163		3,315,731
Less: Variable Recoverable Income				
3.96	Vending Machine Income		265	265
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		38,151	38,151
3.1800	Subtotal: Variable Recoverable Income	0		38,416
300	Total: Net Variable Expenses Including Recoverable Income	4,694,163		3,277,315

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	279,281	(61,949)	341,230
4.2	Long-Term Interest Expense SNF-CR	302,465		302,465
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	32,498		32,498
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	2,558		2,558
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	616,802		678,751
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	616,802		678,751

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	14,424,980		11,297,007
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	14,424,980		11,254,106

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	13,300,702
1B.2	Other Revenue	75,408
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	13,376,110
1B.4	Salaries and Wages	7,455,023
1B.5	Employee Benefits	1,408,602
1B.6	Supplies and Other (including Payroll Taxes)	4,670,828
1B.7	Interest Expense	318,284
1B.8	Provision for Bad Debt	292,963
1B.9	Depreciation and Amortization Expenses	279,280
1B.200	Total Operating Expenses	14,424,980
1B.300	Income(Loss) from Operations	(1,048,870)
	Non-Operating Income and Expenses	
1B.10	Interest Income	346,294
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)	(968,575)
	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	(1,671,151)

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

<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)	12,753,829
2.2	Total Nursing Expenses (Schedule 3)	6,304,135
2.3	Total Administrative and General Expenses (Schedule 3)	2,809,880
2.4	Total Variable Expenses (Schedule 3)	4,694,163
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	616,802
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,424,980
200	Cost Reported Net Income(Loss)	(1,671,151)

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

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)		(1,671,151)
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)		(1,671,151)

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	706,970
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	2,270,410
1.6	Less Reserve for Bad Debt	(407,259)
1.100	Subtotal: Net Patient Accounts Receivable	1,863,151
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	2,148,599
1.12	Prepaid Interest	
1.13	Prepaid Insurance	129,379
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	227,764
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	5,075,863

Detail of Other Current Assets

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

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	985,183
2.2	Buildings	1,583,498
2.3	Improvements	586,957
2.4	Equipment	782,192
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	3,937,830

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	10,911,335
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	586,558
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	142,615
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(69,545)
3.100	Net Mortgage Acquisition Costs	73,070
300	Total Non-Current Assets	11,570,963

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchase Goodwill	586,558
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	586,558

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	20,584,656

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	350,831
5.2	Accrued Expenses	315,271
5.3	Due to Insurance Payers	249,052
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	431,310
5.7	Accrued Salaries and Payroll Liabilities	405,481
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	21,026
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,772,971

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

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	4,993,154
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	4,993,154

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,766,125

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	6,484,915	8,350,655	14,835,570
8A.2	Prior Period Adjustment(s)	654,112		654,112
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,671,151)		(1,671,151)
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	5,467,876	8,350,655	13,818,531

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Adjustment made subsequent to filing of 2021 report	654,109
8D.2	Rounding	3
8D.100	Subtotal: Prior Period Adjustments	654,112
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)	20,584,656

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	985,183			985,183				985,183
1.2	Building	5,507,856			5,507,856	(3,786,658)	(137,700)	(3,924,358)	1,583,498
1.3	Improvements	825,736	179,302		1,005,038	(375,626)	(42,455)	(418,081)	586,957
1.4	Equipment	1,818,350	345,931		2,164,281	(1,282,963)	(99,126)	(1,382,089)	782,192
1.5	Software/Limited Life Assets	6,500			6,500	(6,500)		(6,500)	0
1.6	Motor Vehicles				0			0	0
100	Total	9,143,625	525,233	0	9,668,858	(5,451,747)	(279,281)	(5,731,028)	3,937,830

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	985,183					985,183				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,273,325					5,273,325		137,700	(5,867)	131,833
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	852,936		179,302			1,032,238	5.00%	42,455	9,157	51,612
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,215,367		345,931			2,561,298	10.00%	99,126	58,659	157,785

Skilled Nursing Facility Cost Report

HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	9,326,811	0	525,233	0	0	9,852,044	279,281	61,949	341,230

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
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?	11,500,000
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?	113
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	27,857
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,347
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?	5.6
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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					

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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)	487,045

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,671,151)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	279,281
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,261,668
200	Net Cash from Operating Activities	869,798

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(525,233)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(525,233)

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	(124,640)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(124,640)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	219,925
500	Cash and Cash Equivalents (End of Year)	706,970

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	02/11/2021	113			113	113
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.	113				
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	3,542			5,711		12,557
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	3,542	0	0	5,711	0	12,557

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	10,833						3,655	36,298
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	10,833	0	0	0	0	0	3,655	36,298

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:34 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	660
3.2	0140.1	Number of MassHealth Admissions During Year	327
3.3	0150.0	Number of Discharges During Year	639
3.4	0190.0	Average Length of Stay	57
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	596,687	12,737.6	1,278,914	30,184.7	1,859,954	69,187.4
1.2	Total Overtime Wages	4,298	71.5	243,423	4,369.1	208,388	5,705.5
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	600,985	12,809.1	1,522,337	34,553.8	2,068,342	74,892.9

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					

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	3	2.4	4,972.2
3.3	Dietary Staff	18	13.3	27,662.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,113.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.4	2,838.9
3.9	Social Services Staff	3	2.2	4,636.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	9	8.9	18,533.3
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	7	3.9	8,117.6
3.14	Administration and Officers	1	1.0	2,085.0
3.15	Security Staff			
3.16	Clerical Staff	8	5.2	10,907.1
3.17	Director of Nurses	2	2.1	4,427.8
3.18	Registered Nurses	10	6.2	12,809.1
3.19	Licensed Practical Nurses	24	16.6	34,553.8
3.20	Certified Nurse Aides	42	36.0	74,892.9
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	130	100.2	208,549.7

Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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		132.0	327,629	3,396.0	123,740	8,240.1	336,965		
Registered Temporary Nursing Service Agencies										
4.2	Care Plus Healthcare Staffing Inc	TGV8	8.3	568			157.5	5,482		
4.3	Favorite Healthcare Staffing, Inc.	TOTB	84.3	4,836			15.0	416		
4.4	Intelycare, Inc.	TM7F	282.9	18,654	699.6	45,592	199.4	7,585		
4.5	All Star Staffing, LLC - Boston	T2S0	17.0	865	133.8	6,886				
4.6	MSG Staffing, Inc. - Worcester	TX9L	24.0	1,656	8.8	455				
4.7	Blooming Staffing Agency Inc	TOUF			95.8	5,812	488.3	18,065		
4.8	Heart to Heart	T095	0.0		0.0		30.0	99		
4.9		TXJ0			650.4	44,103	123.8	3,810		
4.10										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		416.5	26,579	1,588.4	102,848	1,014.0	35,457	0.0	0
400	Total Temporary Nursing Service Agency Expenses		548.5	354,208	4,984.4	226,588	9,254.1	372,422	0.0	0

Skilled Nursing Facility Cost Report

HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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	Parra	Rodolfo	CEO	Administrative & General	197,792			197,792
5.2	Gonzolaz	Jonathan	DON	Nursing	133,934			133,934
5.3	Muturi	Lucy	LPN	Nursing	142,841			142,841
5.4	Riel	Kimberly	DON	Nursing	161,057			161,057
5.5	Muhia	Antony	RN	Nursing	132,617			132,617

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

Skilled Nursing Facility Cost Report**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	Prudential	No	01/01/19 98	12/01/2034	428	4,030	603,200	28,101	
1.2	2nd Mortgage	Wells Fargo	No	05/01/20 05	05/01/2045	440	29,144	603,200	114,514	3,635
100	TOTALS								142,615	3,635

Skilled Nursing Facility Cost Report**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
399,300		19,057			380,243		29,301		29,301
4,718,495		105,583			4,612,912		244,270	25,258	273,163
					4,993,155		273,571	25,258	302,464

Skilled Nursing Facility Cost Report**HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Working Capital Debt

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

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):

Skilled Nursing Facility Cost Report

HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

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

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

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
09/25/2023 9:45AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/25/2023 9:45AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/25/2023 9:45AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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:	09/25/2023

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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Skilled Nursing Facility Cost Report
HOLY TRINITY EASTERN ORTHODOX NURSING AND REHAB. CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 1:34 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[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	09/26/2023
2.3	Last Name	Wunsch
2.4	First Name	Pamela
2.5	Middle Name	J.
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