

Skilled Nursing Facility Cost Report
Navigator HomesOf Martha's Vineyard Inc
Filing Year: 2022

Date: 11/28/2023
Time: 2:04 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	Navigator HomesOf Martha's Vineyard Inc
1.2	MassHealth Provider ID	110195852A
1.3	Federal Employer Tax ID	84518276
1.4	VPN	0950997
1.5	Is the above information correct?	Yes
1.6	Facility Number	1100
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	1 Hospital Road
1.11	City	Oak Bluffs
1.12	Zip	02557
1.13	Telephone	+1 (508) 696-6465
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.	Navigator Homes of Martha's Vineyard, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	John P Sannella
2.2	Nursing Facility or Firm Name	Sannella & Associates
2.3	Title	CPA
2.4	Street Address	4 Fairbanks Ln
2.5	City	North Reading
2.6	State	MA
2.7	Zip Code	01864
2.8	Phone Number	+1 (978) 888-3112
2.9	Email Address	john.sannella@cpa.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	John P Sannella
3.3	Nursing Facility or Firm Name	Sannella & Associates
3.4	Title	CPA
3.5	Street Address	4 Fairbanks Ln
3.6	City	North Reading
3.7	State	MA
3.8	Zip Code	01864
3.9	Phone Number	+1 (978) 888-3112
3.10	Email Address	john.sannella@cpa.com
3.11	Type of Accounting Service Performed	Compilation

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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	154,686		154,686
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	31,607	12,492	44,099
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	585,375		585,375
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	78,109		78,109
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	849,777	12,492	862,269

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	2,031,342
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	3,567
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	3,300
3.12	Fixed Cost Recoverable Revenue	77,980
300	Total Other Nursing Facility Revenue	2,116,189

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)	Contributions & Grants	621,276
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Transfer from MV	1,400,000
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Transfer from PHS	10,066
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		2,031,342

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	2,978,458

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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	36,471		36,471
1.2	Director of Nurses: Employee Benefits	8,007		8,007
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	3,672		3,672
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	48,150		48,150
1.7	Registered Nurses: Salaries	67,281		67,281
1.8	Registered Nurses: Employee Benefits	14,770		14,770
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	6,775		6,775
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	319,994	108,160	211,834
1.200	Subtotal: Registered Nurses Expenses	408,820		300,660
1.12	Licensed Practical Nurses: Salaries	20,367		20,367
1.13	Licensed Practical Nurses: Employee Benefits	4,471		4,471
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	2,051		2,051
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	57,495	0	57,495
1.300	Subtotal: Licensed Practical Nurses Expenses	84,384		84,384
1.17	Certified Nurse Aides: Salaries	114,012		114,012
1.18	Certified Nurse Aides: Employee Benefits	25,030		25,030
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	11,480		11,480
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	281,080	0	281,080
1.400	Subtotal: Certified Nurse Aides Expenses	431,602		431,602

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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	972,956		864,796

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	972,956		864,796

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	52,634		52,634
2.2	Administration: Employee Benefits	11,555		11,555
2.3	Administration: Payroll Taxes incl Workers Comp.	5,300		5,300
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	69,489		69,489
2.7	Clerical Staff: Salaries	20,256		20,256
2.8	Clerical Staff: Employee Benefits	4,447		4,447
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	2,039		2,039
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	26,742		26,742
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	16,607		16,607
2.12	Office Supplies	39,648		39,648
2.13	Telecommunications (e.g. Internet, Phone)	4,153		4,153

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	1,953		1,953
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	18,099		18,099
2.20	Insurance: Malpractice & General Liability	8,291		8,291
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	95,556	95,556	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	184,307		88,751
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	280,538		184,982
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	280,538		184,982

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	55,957
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	31,307
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	8,274
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	18
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	95,556

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	21,483		21,483
3.2	Staff Dev. Coord.: Employee Benefits	4,716		4,716
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	2,163		2,163
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	28,362		28,362
3.5	Plant Operation: Salaries	75,874		75,874
3.6	Plant Operation: Employee Benefits	16,657		16,657
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,640		7,640

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3.8	Plant Operation: Purchased Service	11,137		11,137
3.9	Plant Operation: Supplies and Expenses	4,582		4,582
3.10	Plant Operation: Utilities	63,918		63,918
3.11	Plant Operation: Repairs	3,854		3,854
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	183,662		183,662
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food			0
3.22	Dietary: Purchased Service	320,389		320,389
3.23	Dietary: Supplies and Expenses			0
3.400	Subtotal: Dietary Expenses	320,389		320,389
3.24	Housekeeping/Laundry: Salaries	49,333		49,333
3.25	Housekeeping/Laundry: Employee Benefits	10,830		10,830
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	4,968		4,968
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	2,098		2,098
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	67,229		67,229
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	11,758		11,758

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3.37	Unit Clerk & Medical Records: Employee Benefits	2,581		2,581
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,184		1,184
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	15,523		15,523
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	26,230		26,230
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	5,758		5,758
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	2,641		2,641
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	34,629		34,629
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	23,667		23,667
3.49	Social Service Worker: Employee Benefits	5,196		5,196
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	2,382		2,382
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	31,245		31,245
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	5,800	5,800	0

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3.61	Direct Restorative Therapy: Benefits	1,858	1,858	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	7,658		0
3.64	Recreational Therapy/Activities: Salaries	20,975		20,975
3.65	Recreational Therapy/Activities: Employee Benefits	4,604		4,604
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	2,112		2,112
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	7,320		7,320
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	35,011		35,011
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	13,765		13,765
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director			0
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs		0	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	43,235		43,235
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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	57,000		57,000
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	780,708		773,050
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		3,300	3,300
3.1800	Subtotal: Variable Recoverable Income	0		3,300
300	Total: Net Variable Expenses Including Recoverable Income	780,708		769,750

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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	86,978	0	86,978
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	3,134		3,134
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			0
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	90,112		90,112
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		77,980	77,980
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		77,980
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	90,112		12,132

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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	2,124,314		1,912,940
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	2,124,314		1,831,660

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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	862,269
1B.2	Other Revenue	
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	862,269
1B.4	Salaries and Wages	546,141
1B.5	Employee Benefits	174,889
1B.6	Supplies and Other (including Payroll Taxes)	1,316,306
1B.7	Interest Expense	
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	86,978
1B.200	Total Operating Expenses	2,124,314
1B.300	Income(Loss) from Operations	(1,262,045)
	Non-Operating Income and Expenses	
1B.10	Interest Income	3,567
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)	81,280
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	2,031,342
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	854,144

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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)	2,978,458
2.2	Total Nursing Expenses (Schedule 3)	972,956
2.3	Total Administrative and General Expenses (Schedule 3)	280,538
2.4	Total Variable Expenses (Schedule 3)	780,708
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	90,112
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	2,124,314
200	Cost Reported Net Income(Loss)	854,144

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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)		854,144
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)		854,144

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	190,757
1.2	Short-Term Investments	468,102
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	717,399
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	717,399
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	11,733
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	44,039
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,432,030

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	935,343
2.3	Improvements	1,482,746
2.4	Equipment	31,755
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,449,844

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	0
3.4	Construction in Progress	586,549
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	586,549

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,468,423

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	
5.2	Accrued Expenses	251,240
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	13,624
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	193,371
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	87,431
5.10	Other Current Liabilities	0
500	Total Current Liabilities	545,666

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,593,479
6.3	Other Long-Term Debt	787,280
600	Total Non-Current Liabilities	2,380,759

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,926,425

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	687,854		687,854
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	854,144		854,144
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	1,541,998	0	1,541,998

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0
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)	4,468,423

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	2,497,659			2,497,659	(1,546,643)	(15,673)	(1,562,316)	935,343
1.3	Improvements	5,626,822			5,626,822	(4,076,595)	(67,481)	(4,144,076)	1,482,746
1.4	Equipment	184,221			184,221	(148,642)	(3,824)	(152,466)	31,755
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	8,308,702	0	0	8,308,702	(5,771,880)	(86,978)	(5,858,858)	2,449,844

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	2,497,659					2,497,659		15,673		15,673
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	5,626,822					5,626,822	5.00%	67,481		67,481
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	184,221					184,221	10.00%	3,824		3,824

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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	8,308,702	0	0	0	0	8,308,702	86,978	0	86,978

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1900
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	1
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes
3.6	What is the number of nursing facility resident rooms?	61
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	27,523
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	13,250
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	0.1
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	Sale of Nursing Facility to Unrelated Third Party	10/01/2022	Windemere Nursing and Rehab Center	Navigator Homes of Martha's Vineyard, Inc.	1
4.2	Sale of Nursing Facility to Unrelated Third Party	10/01/2022	Windemere Nursing and Rehab Center	Navigator Homes of Martha's Vineyard, Inc.	1
4.3	Sale of Nursing Facility to Unrelated Third Party	10/01/2022	Windemere Nursing and Rehab Center	Navigator Homes of Martha's Vineyard, Inc.	1

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)	16,818

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	854,144
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	86,978
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,055,345)
200	Net Cash from Operating Activities	(114,223)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(586,549)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(586,549)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	874,711
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	874,711

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	173,939
500	Cash and Cash Equivalents (End of Year)	190,757

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	03/02/2021	61			61	106
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.	61				
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	339			38		2,169
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	339	0	0	38	0	2,169

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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
								2,546
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	2,546

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	3
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	4
3.4	0190.0	Average Length of Stay	637
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

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	63,170	1,042.0	12,256	319.0	98,202	3,639.0
1.2	Total Overtime Wages	4,111	61.0	8,111	154.0	15,810	422.0
1.3	Total Shift Differential	3,773		1,717		7,511	
1.4	Total Other Differentials						
100	Total	71,054	1,103.0	22,084	473.0	121,523	4,061.0

Detail of Nursing Services Shift Differentials

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

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.2	424.0
3.2	Plant Operations	6	1.2	2,541.0
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	4	1.1	2,166.0
3.6	Unit Clerk & Medical Records Staff	1	0.2	427.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.2	427.0
3.9	Social Services Staff	1	0.2	454.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	3	0.1	99.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	0.3	612.0
3.14	Administration and Officers	1	0.3	608.0
3.15	Security Staff			
3.16	Clerical Staff	2	0.4	792.0
3.17	Director of Nurses	1	0.2	488.0
3.18	Registered Nurses	4	0.5	1,103.0
3.19	Licensed Practical Nurses	1	0.2	473.0
3.20	Certified Nurse Aides	15	1.9	4,061.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	43	7.0	14,675.0

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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		2,163.0	108,160						
Registered Temporary Nursing Service Agencies										
4.2	AYA Healthcare	TFG4	1,761.8	176,785			2,611.0	160,010		
4.3	Fusion Medical Staffing LLC	TTRC	433.5	35,049	540.5	26,634	812.8	24,007		
4.4	Fortus Group Travel, INC	TE1N				36				
4.5	Aureus Nursing, LLC	TQ6N					534.5	27,201		
4.6	Core Medical Group	T011			491.3	30,825				
4.7	Prime Time Healthcare	TMKJ					856.5	48,199		
4.8	Supplemental Health Care Services	T9KJ					385.9	21,663		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,195.3	211,834	1,031.8	57,495	5,200.7	281,080	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,358.3	319,994	1,031.8	57,495	5,200.7	281,080	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Zadeh	Marie	Administrator	Administrative & General	66,122			66,122		
5.2	Wharton	Richard	Manager	Nursing	29,448			29,448		
5.3	Pecorelli	Jean-Marie	MDS Coordinator	Nursing	31,767			31,767		
5.4	Genest	Jessica	Supervisor	Nursing	46,125			46,125		
5.5	McCarty	Tiffany	Nursing Director	Nursing	45,949			45,949		

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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 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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Other	James & Jill Meyer	No	12/20/2020		48		150,000		
1.2	Other	Mike & Melinda Loberg	Yes	01/01/2022		36		240,916		
1.3	Other	Mike & Melinda Loberg	Yes	08/10/2022		29		200,000		
1.4	Other	Mary Brown	Yes	01/03/2022		36		96,364		
1.5	Other	Mary Brown	Yes	08/20/2022		29		100,000		
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
150,000					150,000	12.000%			0
	240,916				240,916	18.000%			0
	200,000				200,000	4.000%			0
	96,364				96,364	18.000%			0
	100,000				100,000	4.000%			0
					787,280		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							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
Navigator HomesOf Martha's Vineyard Inc
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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
09/30/2023 8:42AM	(1) Footnotes and Explanations	NHNV Footnotes and explanations..xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	John Sannella
09/30/2023 8:49AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	John Sannella
09/30/2023 9:04AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	John Sannella
09/30/2023 9:10AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	John Sannella

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	John P Sannella
1.2	Nursing Facility or Firm Name	Sannella & Associates
1.3	Title	CPA
1.4	Street Address	4 Fairbanks Ln
1.5	City	North Reading
1.6	State	MA
1.7	Zip Code	01864
1.8	Phone Number	+1 (978) 888-3112
1.9	Email Address	john.sannella@cpa.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:	10/23/2023

*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
Navigator HomesOf Martha's Vineyard Inc
Filing Year: 2022

Date: 11/28/2023
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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	10/23/2023
2.3	Last Name	Brown
2.4	First Name	Mary
2.5	Middle Name	R.
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