

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	MEDFORD REHAB & NURSING CTR
1.2	MassHealth Provider ID	110092575A
1.3	Federal Employer Tax ID	453795266
1.4	VPN	0950154
1.5	Is the above information correct?	Yes
1.6	Facility Number	00747
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 Winthrop St
1.11	City	Medford
1.12	Zip	02155
1.13	Telephone	+1 (781) 396-4400
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	Limited Liability Corporation (LLC)
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.	Medford Rehab
1.20	List realty company names as reported on each realty company cost report.	MRNC Realty LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Samuel Fogel
2.2	Nursing Facility or Firm Name	Martin Friedman CPA PC
2.3	Title	CPA
2.4	Street Address	2600 Nostrand Ave
2.5	City	Brooklyn
2.6	State	New York
2.7	Zip Code	11210
2.8	Phone Number	+1 (718) 338-6900
2.9	Email Address	sfogel@mfandco.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	Samuel Fogel
3.3	Nursing Facility or Firm Name	Martin Friedman CPA PC
3.4	Title	CPA
3.5	Street Address	2600 Nostrand Ave
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11210
3.9	Phone Number	+1 (718) 338-6900
3.10	Email Address	sfogel@mfandco.com
3.11	Type of Accounting Service Performed	Audit

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	554,547	2,374	556,921
1.2	Commercial Managed Care	1,070,644	1,388,951	2,459,595
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service		4,400,072	4,400,072
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,737,492	1,149,219	3,886,711
1.7	MassHealth Managed Care	2,290,260		2,290,260
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			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	704,079		704,079
100	Total Nursing Facility Revenue	7,357,022	6,940,616	14,297,638

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**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	62,974
3.7	Interest Income	338
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	63,312

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)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,360,950

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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	235,245		235,245
1.2	Director of Nurses: Employee Benefits	127		127
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	24,517		24,517
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	259,889		259,889
1.7	Registered Nurses: Salaries	900,977		900,977
1.8	Registered Nurses: Employee Benefits	488		488
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	93,900		93,900
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	403,531	69,898	333,633
1.200	Subtotal: Registered Nurses Expenses	1,398,896		1,328,998
1.12	Licensed Practical Nurses: Salaries	1,132,997		1,132,997
1.13	Licensed Practical Nurses: Employee Benefits	613		613
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	118,081		118,081
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	436,016	21,226	414,790
1.300	Subtotal: Licensed Practical Nurses Expenses	1,687,707		1,666,481
1.17	Certified Nurse Aides: Salaries	1,482,913		1,482,913
1.18	Certified Nurse Aides: Employee Benefits	803		803
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	154,549		154,549
1.20	Certified Nurse Aides Purchased Service: Per Diem	2,952		2,952
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	191,084	0	191,084
1.400	Subtotal: Certified Nurse Aides Expenses	1,832,301		1,832,301

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

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	5,178,793		5,087,669

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	5,178,793		5,087,669

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	383,915		383,915
2.2	Administration: Employee Benefits	208		208
2.3	Administration: Payroll Taxes incl Workers Comp.	40,012		40,012
2.4	Administration: Purchased Service	88,747		88,747
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	512,882		512,882
2.7	Clerical Staff: Salaries	62,770		62,770
2.8	Clerical Staff: Employee Benefits	34		34
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	6,542		6,542
2.10	Clerical Staff: Purchased Service	307,898		307,898
2.200	Subtotal: Clerical Staff Expenses	377,244		377,244
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	27,317		27,317
2.12	Office Supplies	25,421		25,421
2.13	Telecommunications (e.g. Internet, Phone)	10,103		10,103

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	50,909		50,909
2.16	Advertising: Help Wanted	33,113		33,113
2.17	Licenses and Dues: Patient Care Related Portion	25,508		25,508
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	42,225		42,225
2.20	Insurance: Malpractice & General Liability	370,867		370,867
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	8,050		8,050
2.23	Non-Allowable A & G Expenses	1,811,927	1,811,927	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,405,440		593,513
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,295,566		1,483,639
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	3,295,566		1,483,639

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	misc	8,050
2A.100	Subtotal: Other A&G Expenses	8,050

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	11,039
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	19,439
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	34,852
2B.11	Fines, Late Fees, Penalties, including Interest	89,300
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	665,687
2B.15	User Fee Assessment	939,608
2B.16	Other Non-Allowable A&G Expenses	52,002
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	1,811,927

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	52,658		52,658
3.2	Staff Dev. Coord.: Employee Benefits	29		29
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,488		5,488
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	58,175		58,175
3.5	Plant Operation: Salaries	100,959		100,959
3.6	Plant Operation: Employee Benefits	55		55
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,522		10,522

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

3.8	Plant Operation: Purchased Service	122,539		122,539
3.9	Plant Operation: Supplies and Expenses	12,189		12,189
3.10	Plant Operation: Utilities	283,407		283,407
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	529,671		529,671
3.13	Dietician: Salaries	79,121		79,121
3.14	Dietician: Employee Benefits	43		43
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,246		8,246
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	87,410		87,410
3.18	Dietary: Salaries	438,018		438,018
3.19	Dietary: Employee Benefits	237		237
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,650		45,650
3.21	Dietary: Food	353,317		353,317
3.22	Dietary: Purchased Service	35,695		35,695
3.23	Dietary: Supplies and Expenses			0
3.400	Subtotal: Dietary Expenses	872,917		872,917
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	286,419		286,419
3.28	Housekeeping/Laundry: Supplies and Expenses	11,349		11,349
3.29	Housekeeping/Laundry: Linen and Bedding	20,079		20,079
3.30	Housekeeping/Laundry: Special Cleaning	190,972		190,972
3.500	Subtotal: Housekeeping/Laundry Expenses	508,819		508,819
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	57,458		57,458

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	31		31
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,988		5,988
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	63,477		63,477
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	36,195		36,195
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	20		20
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	3,772		3,772
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	39,987		39,987
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	259,746		259,746
3.49	Social Service Worker: Employee Benefits	141		141
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	27,071		27,071
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	286,958		286,958
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	775,867	775,867	0

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

3.61	Direct Restorative Therapy: Benefits	420	420	0
3.62	Direct Restorative Therapy: Consultants	80,861	80,861	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	857,148		0
3.64	Recreational Therapy/Activities: Salaries	225,590		225,590
3.65	Recreational Therapy/Activities: Employee Benefits	122		122
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	23,511		23,511
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses			0
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	249,223		249,223
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
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

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

3.89	House Supplies Not Resold	129,762		129,762
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,938		5,938
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	135,700		135,700
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,689,485		2,832,337
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,689,485		2,832,337

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 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	148,706	0	148,706
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	13,941		13,941
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	3,910		3,910
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	441,000	441,000	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	607,557		166,557
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	607,557		166,557

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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	12,771,401		9,570,202
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	12,771,401		9,570,202

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**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,297,638
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,297,638
1A.4	Salaries and Wages	6,095,344
1A.5	Employee Benefits	83,500
1A.6	Supplies and Other (including Payroll Taxes)	6,409,000
1A.7	Interest Expense	34,851
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	148,706
1A.200	Total Operating Expenses	12,771,401
1A.300	Income(Loss) from Operations	1,526,237
	Non-Operating Income and Expenses	
1A.10	Interest Income	338
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	62,974
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	1,589,549
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	1,589,549

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 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)	14,360,950
2.2	Total Nursing Expenses (Schedule 3)	5,178,793
2.3	Total Administrative and General Expenses (Schedule 3)	3,295,566
2.4	Total Variable Expenses (Schedule 3)	3,689,485
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	607,557
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,771,401
200	Cost Reported Net Income(Loss)	1,589,549

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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)		1,589,549
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)		1,589,549

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 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	769,084
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	4,439,326
1.6	Less Reserve for Bad Debt	(435,000)
1.100	Subtotal: Net Patient Accounts Receivable	4,004,326
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	67,062
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	3,640
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	57,790
100	Total Current Assets	4,901,902

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	exchanges	57,790
1A.100	Subtotal: Other Current Assets	57,790

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	1,042,383
2.4	Equipment	287,298
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	1,329,681

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	3,390,865
3.4	Construction in Progress	
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	3,390,865

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	lease asset	2,445,266
3A.2	sec dep	32,000
3A.3	pat fund	148,208
3A.4	due from realty	765,391
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	3,390,865

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	9,622,448

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,268,740
5.2	Accrued Expenses	292,041
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	72,204
5.7	Accrued Salaries and Payroll Liabilities	372,933
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	281,004
500	Total Current Liabilities	2,286,922

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	lease liability	216,606
5A.2	loans rel party	64,398
5A.100	Subtotal: Other Current Liabilities	281,004

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	147,734
6.3	Other Long-Term Debt	3,014,837
600	Total Non-Current Liabilities	3,162,571

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,449,493

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	2,583,406
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	1,589,549
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	4,172,955

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

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 PM

<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	9,622,448

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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				0				0
1.2	Building				0			0	0
1.3	Improvements	1,136,254	152,345		1,288,599	(176,609)	(69,607)	(246,216)	1,042,383
1.4	Equipment	447,318	100,104	(68,417)	479,005	(112,608)	(79,099)	(191,707)	287,298
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	1,583,572	252,449	(68,417)	1,767,604	(289,217)	(148,706)	(437,923)	1,329,681

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,136,254		152,345			1,288,599	5.00%	69,607		69,607
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	447,318		100,104		(68,417)	479,005	10.00%	79,099		79,099
2.8	Equipment REA-CR						0	10.00%			0

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

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	1,583,572	0	252,449	0	(68,417)	1,767,604		148,706	0	148,706

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1978
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?	3,680,700
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?	64
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	57,360
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	29,168
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	200
3.10	What is the total acreage of the facility site?	1.9
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**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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					

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)	420,710

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,589,549
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	148,706
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,288,338)
200	Net Cash from Operating Activities	449,917

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(192,397)
3.2	Cash Flows from Other Investing Activities	(1,626)
300	Net Cash from Investing Activities	(194,023)

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	(72,543)
4.3	Cash Flows from Other Financing Activities	165,023
400	Net Cash from Financing Activities	92,480

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	348,374
500	Cash and Cash Equivalents (End of Year)	769,084

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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	04/02/2020	142			142	142
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.	142				
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	1,535		495	5,163	1,901	31,897
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	1,535	0	495	5,163	1,901	31,897

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 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
7,225								48,216
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
7,225	0	0	0	0	0	0	0	48,216

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	179
3.2	0140.1	Number of MassHealth Admissions During Year	72
3.3	0150.0	Number of Discharges During Year	273
3.4	0190.0	Average Length of Stay	
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	622,376	14,636.9	764,764	21,417.5	1,220,689	69,759.7
1.2	Total Overtime Wages	74,437	1,337.7	289,678	5,864.5	224,171	8,982.5
1.3	Total Shift Differential	17,862		54,053			
1.4	Total Other Differentials						
100	Total	714,675	15,974.6	1,108,495	27,282.0	1,444,860	78,742.2

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	1.89	4.64	2.74	2.85	5.55
2.2	Licensed Practical Nurses	1.96	4.84	2.60	2.88	5.92
2.3	Certified Nurse Aides					

Skilled Nursing Facility Cost Report
MEDFORD REHAB & NURSING CTR
Filing Year: 2022

Date: 11/28/2023
Time: 1:18 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	6	2.2	4,359.7
3.3	Dietary Staff	22	12.5	24,494.5
3.4	Dietician	1	0.9	1,775.5
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,908.7
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	1.6	3,229.5
3.9	Social Services Staff	2	1.8	3,679.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	25	7.8	15,143.7
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	20	5.7	11,170.2
3.14	Administration and Officers	9	4.4	8,654.2
3.15	Security Staff			
3.16	Clerical Staff	13	1.9	3,824.2
3.17	Director of Nurses	3	1.7	3,382.2
3.18	Registered Nurses	24	8.1	15,974.6
3.19	Licensed Practical Nurses	30	13.9	27,282.0
3.20	Certified Nurse Aides	117	40.4	78,742.2
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	277	103.8	203,620.4

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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		850.5	69,898	551.0	21,226				
Registered Temporary Nursing Service Agencies										
4.2			935.0	75,336	2,772.0	222,504	2,030.2	82,214		
4.3	Intelycare, Inc.	TM7F	1,082.7	125,542	2,421.7	189,532	37.2	2,711		
4.4	Paramount Healthcare Services	TNVC	1,140.0	132,755	31.2	2,754	2,122.7	105,864		
4.5	WW Staffing LLC	TR7R					7.7	295		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,157.7	333,633	5,224.9	414,790	4,197.8	191,084	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,008.2	403,531	5,775.9	436,016	4,197.8	191,084	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	Lynch	Thomas	Administrator	Administrative & General	185,522			185,522		
5.2	Morisset	Ephraim	LPN	Nursing	174,611			174,611		
5.3	Cius	Garry	LPN	Nursing	142,253			142,253		
5.4	Philips	Carolann	Marketing	Administrative & General	102,496			102,496		
5.5	Plante	Jessica	Director of Nursing	Nursing	127,572			127,572		

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 PM

Earnings and Compensation Disclosures

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

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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
					0				0
					0		0	0	0

Skilled Nursing Facility Cost Report**MEDFORD REHAB & NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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	Brookline Bank	No	779,404		12/31/2017	69,232	710,172	4.640%	35,195
200	Total Working Capital Interest						710,172		35,195

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

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
09/21/2023 12:51PM	(1) Footnotes and Explanations	Footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Zev Goldgrab
09/21/2023 12:59PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab
09/21/2023 1:18PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Zev Goldgrab
09/21/2023 1:29PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab

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	Samuel Fogel
1.2	Nursing Facility or Firm Name	Martin Friedman CPA PC
1.3	Title	CPA
1.4	Street Address	2600 Nostrand Ave
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11210
1.8	Phone Number	+1 (718) 338-6900
1.9	Email Address	sfogel@mfandco.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:	09/22/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

--	--	--

Skilled Nursing Facility Cost Report

MEDFORD REHAB & NURSING CTR

Filing Year: 2022

Date: 11/28/2023

Time: 1:18 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	09/22/2023
2.3	Last Name	Walden
2.4	First Name	Yehudah
2.5	Middle Name	J.
2.6	Title	Managing Member
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