

**Skilled Nursing Facility Cost Report**  
**Mill Town Health and Rehabilitation**  
Filing Year: 2022

Date: 11/28/2023  
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**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	Mill Town Health and Rehabilitation
1.2	MassHealth Provider ID	110188045a
1.3	Federal Employer Tax ID	873634837
1.4	VPN	0950940
1.5	Is the above information correct?	Yes
1.6	Facility Number	00450
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	22 Maple St
1.11	City	Amesbury
1.12	Zip	01913
1.13	Telephone	+1 (978) 388-4682
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.	Blupoint Global Inc
1.19	List the name of the entity that holds the nursing facility license.	Blupoint Merrimack Healthcare, LLC dna Mill Town Health & Rehabilitation
1.20	List realty company names as reported on each realty company cost report.	Amesbury Property Holding, LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Horky, L. Theresa
2.2	Nursing Facility or Firm Name	Pegasus Solutions Inc
2.3	Title	Accountant
2.4	Street Address	c/o Pegasus Solutions Inc 693 E. Central Street
2.5	City	Franklin
2.6	State	MA
2.7	Zip Code	02038
2.8	Phone Number	+1 (161) 790-1580
2.9	Email Address	thorky@pegasusltc.com

<b>Preparer Information</b>		
<b>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.</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	Theresa Horky
3.3	Nursing Facility or Firm Name	Pegasus Solutions Inc
3.4	Title	Accountant
3.5	Street Address	693 East Central St 2nd Floor
3.6	City	Franklin
3.7	State	MA
3.8	Zip Code	02038
3.9	Phone Number	+1 (508) 570-4908
3.10	Email Address	thorky@pegasusltc.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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<b>Owner Business Information</b>						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
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**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	215,180		215,180
1.2	Commercial Managed Care	176,770	28,513	205,283
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	712,025	25,751	737,776
1.5	Medicare Managed Care (Part C)	141,703		141,703
1.6	MassHealth Fee-for-Service			0
1.7	MassHealth Managed Care	2,428,305		2,428,305
1.8	Senior Care Options	371,787		371,787
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	658,031		658,031
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>4,703,801</b>	<b>54,264</b>	<b>4,758,065</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	65,967
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	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	4,384
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>70,351</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MassHealth Workforce Retention	51,708
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MassHealth Workforce Retention	14,259
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>65,967</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>4,828,416</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	58,069		58,069
1.2	Director of Nurses: Employee Benefits	2,952		2,952
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	6,031		6,031
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	81,038	0	81,038
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>148,090</b>		<b>148,090</b>
1.7	Registered Nurses: Salaries	186,514		186,514
1.8	Registered Nurses: Employee Benefits	9,484		9,484
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	19,369		19,369
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	182,707	46,248	136,459
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>398,074</b>		<b>351,826</b>
1.12	Licensed Practical Nurses: Salaries	528,030		528,030
1.13	Licensed Practical Nurses: Employee Benefits	26,848		26,848
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	54,836		54,836
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	262,079	73,169	188,910
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>871,793</b>		<b>798,624</b>
1.17	Certified Nurse Aides: Salaries	475,777		475,777
1.18	Certified Nurse Aides: Employee Benefits	24,193		24,193
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	49,410		49,410
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	532,303	262,164	270,139
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,081,683</b>		<b>819,519</b>

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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
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>2,499,640</b>		<b>2,118,059</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>2,499,640</b>		<b>2,118,059</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	102,233		102,233
2.2	Administration: Employee Benefits			0
2.3	Administration: Payroll Taxes incl Workers Comp.	7,068		7,068
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>109,301</b>		<b>109,301</b>
2.7	Clerical Staff: Salaries	132,947	22,593	110,354
2.8	Clerical Staff: Employee Benefits	6,760		6,760
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	13,807		13,807
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>153,514</b>		<b>130,921</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	88,078		88,078
2.12	Office Supplies	17,861		17,861
2.13	Telecommunications (e.g. Internet, Phone)	10,565		10,565

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,234		3,234
2.16	Advertising: Help Wanted	12,198		12,198
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	1,794		1,794
2.19	Accounting Services (Not related to appeals)	5,744		5,744
2.20	Insurance: Malpractice & General Liability	150,113		150,113
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	5,098		5,098
2.23	Non-Allowable A & G Expenses	652,594	652,594	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		2,275	2,275
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		205,563	205,563
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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>947,279</b>		<b>502,523</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,210,094</b>		<b>742,745</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		4,384	4,384
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>4,384</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,210,094</b>		<b>738,361</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
2A.1	Rent	5,098
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>5,098</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	7,504
2B.2	Licenses and Dues: Not Related to Resident Care	300
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	15,835
2B.7	Key Person Insurance	
2B.8	Management Company Fees	241,421
2B.9	Management Consultants	
2B.10	Interest on Working Capital	36,984
2B.11	Fines, Late Fees, Penalties, including Interest	13,336
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	6,619
2B.14	Bad Debt Expense	68,238
2B.15	User Fee Assessment	262,354
2B.16	Other Non-Allowable A&G Expenses	3
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>652,594</b>

**Variable Expenses**

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<b>Table 3</b>		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	85,552		85,552
3.2	Staff Dev. Coord.: Employee Benefits	4,350		4,350
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,884		8,884
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>98,786</b>		<b>98,786</b>
3.5	Plant Operation: Salaries	55,643		55,643
3.6	Plant Operation: Employee Benefits	2,829		2,829
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	5,778		5,778
3.8	Plant Operation: Purchased Service	18,150		18,150
3.9	Plant Operation: Supplies and Expenses	64,223		64,223
3.10	Plant Operation: Utilities	153,044		153,044
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>299,667</b>		<b>299,667</b>
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
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>0</b>		<b>0</b>
3.18	Dietary: Salaries	141,257		141,257
3.19	Dietary: Employee Benefits	7,182		7,182
3.20	Dietary: Payroll Taxes incl Workers Comp.	14,670		14,670
3.21	Dietary: Food	154,634		154,634
3.22	Dietary: Purchased Service	81,872		81,872
3.23	Dietary: Supplies and Expenses	8,671		8,671
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>408,286</b>		<b>408,286</b>
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0

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3.27	Housekeeping/Laundry: Purchased Service	205,142		205,142
3.28	Housekeeping/Laundry: Supplies and Expenses			0
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>205,142</b>		<b>205,142</b>
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	16,717		16,717
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>16,717</b>		<b>16,717</b>
3.36	Unit Clerk & Medical Records: Salaries	40,669		40,669
3.37	Unit Clerk & Medical Records: Employee Benefits	2,068		2,068
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,224		4,224
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>46,961</b>		<b>46,961</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	38,992		38,992
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,983		1,983
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	4,050		4,050
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>45,025</b>		<b>45,025</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	72,769		72,769
3.49	Social Service Worker: Employee Benefits	3,701		3,701
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,557		7,557
3.51	Social Service Worker: Purchased Service	77,263		77,263

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<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>161,290</b>		<b>161,290</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	9,871		9,871
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	29,102		29,102
3.60	Direct Restorative Therapy: Salaries	176,185	176,185	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	28,600	28,600	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>243,758</b>		<b>38,973</b>
3.64	Recreational Therapy/Activities: Salaries	78,936		78,936
3.65	Recreational Therapy/Activities: Employee Benefits	4,013		4,013
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	8,197		8,197
3.67	Recreational Therapy/Activities: Purchased Service	14,836		14,836
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,387		3,387
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>109,369</b>		<b>109,369</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>

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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	10,000		10,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	84,246	84,246	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	105,616		105,616
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	17,624	17,624	0
3.92	Pharmacy Consultant	4,092		4,092
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>221,578</b>		<b>119,708</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>1,856,579</b>		<b>1,549,924</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>1,856,579</b>		<b>1,549,924</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	356,508	(183,396)	185,013
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	22,337		22,337
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	1,557		1,557
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	330,997	330,997	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>356,508</b>		<b>208,907</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>356,508</b>		<b>208,907</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>5,922,821</b>		<b>4,619,635</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>5,922,821</b>		<b>4,615,251</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	4,758,065
1A.2	Other Revenue	70,351
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>4,828,416</b>
1A.4	Salaries and Wages	2,158,516
1A.5	Employee Benefits	135,695
1A.6	Supplies and Other (including Payroll Taxes)	3,659,457
1A.7	Interest Expense	45,627
1A.8	Provision for Bad Debt	(68,238)
1A.9	Depreciation and Amortization Expenses	(8,236)
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>5,922,821</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,094,405)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	
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)	
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(1,094,405)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(1,094,405)</b>

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	4,828,416
2.2	Total Nursing Expenses (Schedule 3)	2,499,640
2.3	Total Administrative and General Expenses (Schedule 3)	1,210,094
2.4	Total Variable Expenses (Schedule 3)	1,856,579
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	356,508
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>5,922,821</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,094,405)</b>

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<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,094,405)
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)		(1,094,405)

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**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	252,852
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	1,988,178
1.6	Less Reserve for Bad Debt	(68,238)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,919,940</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	287,033
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	100
1.12	Prepaid Interest	
1.13	Prepaid Insurance	111,740
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	47,740
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	6,092
<b>100</b>	<b>Total Current Assets</b>	<b>2,625,497</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	principle (dental/Vision)	6,092
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>6,092</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	
2.5	Software/Limited Life Assets	8,082
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	8,082

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	
3.5	Mortgage Acquisition Costs	198,589
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(6,619)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	191,970
<b>300</b>	<b>Total Non-Current Assets</b>	191,970

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

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	2,825,549

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,222,813
5.2	Accrued Expenses	675,035
5.3	Due to Insurance Payers	208,830
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	254,790
5.8	State and Federal Taxes Payable	17,647
5.9	Accrued Interest Payable	10,457
5.10	Other Current Liabilities	26,528
<b>500</b>	<b>Total Current Liabilities</b>	2,416,100

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Vero Health care	19,429
5A.2	life Insurance	3,337
5A.3	Colonial Life Insurance	200
5A.4	Dental Deduction	2,983
5A.5	Vision	579
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	26,528

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	1,466,745
6.2	Due to Related Parties, Subsidiaries, and Affiliates	37,109
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>1,503,854</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>3,919,954</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,094,405)
8B.5	Proprietor/Partner Drawings	
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(1,094,405)</b>

**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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>



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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	2,825,549

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**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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				0			0	0
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets		9,699		9,699		(1,617)	(1,617)	8,082
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>0</b>	<b>9,699</b>	<b>0</b>	<b>9,699</b>	<b>0</b>	<b>(1,617)</b>	<b>(1,617)</b>	<b>8,082</b>

**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.**

<b>Table 2</b>		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	496,117					496,117				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	5,295,850					5,295,850			132,396	132,396
2.5	Improvements SNF-CR	7,208					7,208	5.00%	0		0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	53,547					53,547	10.00%	0		0

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2.8	Equipment REA- CR	5,100,000					5,100,000	10.00%		51,000	51,000
2.9	Software/Limited Life Assets SNF- CR			9,699			9,699	33.33%	1,617		1,617
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	10,952,722	0	9,699	0	0	10,962,421		1,617	183,396	185,013

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	06/02/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	4,500,750
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?	64
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,724
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	12,374
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	5.7
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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<b>Changes in Facility or Realty Company Ownership</b>					
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
4.1	Sale of Realty Company	06/02/2022	22 Maple st Holdings	Blupoint Merrimack Healthcare Realty LLC	4,500,750
4.2	Sale of Nursing Facility to Unrelated Third Party	06/02/2022	Vero Health XC, LLC	Blupoint Merrimack Healthcare LLC dba Milltown	1
4.3	Sale of Nursing Facility to Unrelated Third Party	06/02/2022	na	na	1

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,094,406)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	76,474
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(186,262)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(1,204,194)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(9,699)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(9,699)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	2,166,745
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(700,000)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>1,466,745</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>252,852</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>252,852</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	06/02/2022	124			124	130
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.	124				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	1,402	570		1,081		8,864
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					76
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>1,404</b>	<b>570</b>	<b>0</b>	<b>1,081</b>	<b>0</b>	<b>8,940</b>

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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
1,410							2,437	15,764
								0
								0
								0
								0
								0
								0
								0
38								116
								0
								0
								0
1,448	0	0	0	0	0	0	2,437	15,880

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	151
3.2	0140.1	Number of MassHealth Admissions During Year	19
3.3	0150.0	Number of Discharges During Year	78
3.4	0190.0	Average Length of Stay	204
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	147
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	73



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**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

**Detail of Staff Nursing Services Wages and Hours**

<b>Table 1</b>		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	139,898	3,327.6	326,127	8,668.5	315,584	14,302.0
1.2	Total Overtime Wages	3,550	58.5	82,695	1,391.5	44,798	1,267.2
1.3	Total Shift Differential	4,442		19,673		30,478	
1.4	Total Other Differentials	450		14,025		1,532	
<b>100</b>	<b>Total</b>	<b>148,340</b>	<b>3,386.1</b>	<b>442,520</b>	<b>10,060.0</b>	<b>392,392</b>	<b>15,569.2</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		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	2.00	2.00	2.00	4.00	4.00
2.2	Licensed Practical Nurses	2.00	2.00	2.00	4.00	4.00
2.3	Certified Nurse Aides	2.00	2.00	2.00	4.00	4.00

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**Detail of Staff and Hours by Position**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	2	1.4	1,842.0
3.2	Plant Operations	5	1.1	1,358.7
3.3	Dietary Staff	15	4.5	5,236.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.0	1,159.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	0.4	735.7
3.9	Social Services Staff	3	1.3	1,540.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	9	1.9	2,176.0
3.12	Restorative Therapy - Indirect Staff	9	0.8	932.7
3.13	Recreational Staff	7	3.3	4,825.7
3.14	Administration and Officers	2	1.1	1,286.6
3.15	Security Staff			
3.16	Clerical Staff	5	3.4	4,032.4
3.17	Director of Nurses	1	0.6	686.0
3.18	Registered Nurses	6	3.2	3,386.1
3.19	Licensed Practical Nurses	15	8.7	10,060.0
3.20	Certified Nurse Aides	26	12.9	15,569.2
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			
<b>300</b>	<b>Total</b>	<b>110</b>	<b>45.6</b>	<b>54,826.1</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>		580.1	46,248	1,031.1	73,169	6,226.3	262,164		
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Clinical Resources LLC	TK7V							637.3	81,038
4.3	Intelycare, Inc.	TM7F	1,190.5	85,146	504.5	30,925	4,361.3	149,972		
4.4	TAABIE HEALTHCARE STAFFING, LLC	TW95	636.0	50,146	1,947.6	132,574	1,445.0	70,048		
4.5	Paramount Healthcare Services	TNVC	15.8	1,167	389.9	25,411	802.9	42,346		
4.6										
4.7	Save DD Healthcare Staffing						202.0	7,773		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>1,842.3</b>	<b>136,459</b>	<b>2,842.0</b>	<b>188,910</b>	<b>6,811.2</b>	<b>270,139</b>	<b>637.3</b>	<b>81,038</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>2,422.4</b>	<b>182,707</b>	<b>3,873.1</b>	<b>262,079</b>	<b>13,037.5</b>	<b>532,303</b>	<b>637.3</b>	<b>81,038</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/ Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Sicily	Unaka	LPN	Nursing	128,066			<b>128,066</b>		
5.2	Michelle	Benjamin	CNA	Nursing	70,099			<b>70,099</b>		
5.3	Donna	McNulty	LPN	Nursing	58,762			<b>58,762</b>		
5.4	Romeo	Nkemateh	LPN	Nursing	56,865			<b>56,865</b>		
5.5	Leslie	Russo	COTA	Other	95,585			<b>95,585</b>		

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<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6B</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Total Hours</b>	<b>Salary &amp; Benefits</b>	<b>Draw / Dividends</b>	<b>Other Compensation</b>	<b>TOTAL</b>
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1									<b>0</b>
6B.2									<b>0</b>
6B.3									<b>0</b>
									<b>0</b>

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
<b>100</b>	<b>TOTALS</b>								0	0

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

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<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginning Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1	Newburyport Bank	No		2,166,745	06/21/2022	700,000	1,466,745	8.500%	36,984
<b>200</b>	<b>Total Working Capital Interest</b>						1,466,745		36,984

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):



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

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

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

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

**File Submission History**

Date Uploaded	File	File Name	File Type	Uploaded By
10/04/2023 5:08PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
10/04/2023 5:27PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
10/06/2023 12:56PM	(1) Footnotes and Explanations	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
10/06/2023 12:59PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Theresa Horky
10/06/2023 1:33PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky

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**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Theresa Horky
1.2	Nursing Facility or Firm Name	Pegasus Solutions Inc
1.3	Title	Accountant
1.4	Street Address	693 East Central St 2nd Floor
1.5	City	Franklin
1.6	State	MA
1.7	Zip Code	02038
1.8	Phone Number	+1 (508) 570-4908
1.9	Email Address	thorky@pegasusltd.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	10/06/2023

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

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**Section B - Certification by Owner, Partner, or Officer**

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

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

**This certification is signed under pains and penalties of perjury.**

2.1	<b>[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.</b>	
2.2	Date of Authorization	10/14/2023
2.3	Last Name	Wheeler
2.4	First Name	Scott
2.5	Middle Name	
2.6	Title	Administrator
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](mailto: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*