

Skilled Nursing Facility Cost Report**NEVINS NURSING & REHAB. CENTER**

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	NEVINS NURSING & REHAB. CENTER
1.2	MassHealth Provider ID	110026057A
1.3	Federal Employer Tax ID	042676008
1.4	VPN	0913618
1.5	Is the above information correct?	Yes
1.6	Facility Number	00363
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	10 Ingalls Court
1.11	City	Methuen
1.12	Zip	01844
1.13	Telephone	+1 (978) 682-7611
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
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.	Henry C. Nevins Home, Inc
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,919,705	2,379	1,922,084
1.2	Commercial Managed Care	316,667		316,667
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,339,703	249,961	2,589,664
1.5	Medicare Managed Care (Part C)	753,632	11,209	764,841
1.6	MassHealth Fee-for-Service	3,373,827	14,836	3,388,663
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	3,909,994	89,858	3,999,852
1.9	OneCare			0
1.10	PACE	628,480		628,480
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,287,671		1,287,671
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	14,529,679	368,243	14,897,922

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
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	802,250
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	15,415
3.7	Interest Income	403
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	9,807
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	827,875

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	12,859
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Stimulus	789,391
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		802,250

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,725,797

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	147,975		147,975
1.2	Director of Nurses: Employee Benefits	12,815		12,815
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,551		13,551
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	174,341		174,341
1.7	Registered Nurses: Salaries	876,759		876,759
1.8	Registered Nurses: Employee Benefits	75,933		75,933
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	80,289		80,289
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	108,616	11,356	97,260
1.200	Subtotal: Registered Nurses Expenses	1,141,597		1,130,241
1.12	Licensed Practical Nurses: Salaries	2,078,970		2,078,970
1.13	Licensed Practical Nurses: Employee Benefits	180,053		180,053
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	190,379		190,379
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	252,305	6,620	245,685
1.300	Subtotal: Licensed Practical Nurses Expenses	2,701,707		2,695,087
1.17	Certified Nurse Aides: Salaries	2,793,373		2,793,373
1.18	Certified Nurse Aides: Employee Benefits	241,928		241,928
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	255,801		255,801
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	68,982	11,587	57,395
1.400	Subtotal: Certified Nurse Aides Expenses	3,360,084		3,348,497

Skilled Nursing Facility Cost Report

NEVINS NURSING & REHAB. CENTER

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 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	7,377,729		7,348,166

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	7,377,729		7,348,166

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	496,031		496,031
2.2	Administration: Employee Benefits	42,960		42,960
2.3	Administration: Payroll Taxes incl Workers Comp.	45,423		45,423
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	584,414		584,414
2.7	Clerical Staff: Salaries	342,649		342,649
2.8	Clerical Staff: Employee Benefits	29,676		29,676
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	31,377		31,377
2.10	Clerical Staff: Purchased Service	193,498		193,498
2.200	Subtotal: Clerical Staff Expenses	597,200		597,200
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	39,036		39,036
2.12	Office Supplies	45,069		45,069
2.13	Telecommunications (e.g. Internet, Phone)	29,472		29,472

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	471		471
2.16	Advertising: Help Wanted	61,035		61,035
2.17	Licenses and Dues: Patient Care Related Portion	36,928		36,928
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	159,551		159,551
2.20	Insurance: Malpractice & General Liability	110,304		110,304
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	283,650	6,055	277,595
2.23	Non-Allowable A & G Expenses	1,471,659	1,471,659	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	2,237,175		759,461
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,418,789		1,941,075
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		9,807	9,807
2.500	Subtotal: Administrative & General Recoverable Income	0		9,807
200	Total: Net Administrative & General Expenses After Recoverable Income	3,418,789		1,931,268

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	19,675
2A.2	Miscellaneous Expense	6,055
2A.3	Covid Testing Expenses	257,920
2A.100	Subtotal: Other A&G Expenses	283,650

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	270
2B.2	Licenses and Dues: Not Related to Resident Care	2,269
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	32,213
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	44,203
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	555,000
2B.15	User Fee Assessment	837,704
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,471,659

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	79,113		79,113

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

3.2	Staff Dev. Coord.: Employee Benefits	6,852		6,852
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,245		7,245
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	93,210		93,210
3.5	Plant Operation: Salaries	115,368		115,368
3.6	Plant Operation: Employee Benefits	9,991		9,991
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,565		10,565
3.8	Plant Operation: Purchased Service	211,704		211,704
3.9	Plant Operation: Supplies and Expenses	63,902		63,902
3.10	Plant Operation: Utilities	321,624		321,624
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	733,154		733,154
3.13	Dietician: Salaries	73,359		73,359
3.14	Dietician: Employee Benefits	6,354		6,354
3.15	Dietician: Payroll Taxes incl Workers Comp.	6,718		6,718
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	86,431		86,431
3.18	Dietary: Salaries	871,468		871,468
3.19	Dietary: Employee Benefits	75,476		75,476
3.20	Dietary: Payroll Taxes incl Workers Comp.	79,804		79,804
3.21	Dietary: Food	435,417		435,417
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	78,317		78,317
3.400	Subtotal: Dietary Expenses	1,540,482		1,540,482
3.24	Housekeeping/Laundry: Salaries	179,870		179,870
3.25	Housekeeping/Laundry: Employee Benefits	15,578		15,578
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	16,471		16,471
3.27	Housekeeping/Laundry: Purchased Service	315,266		315,266
3.28	Housekeeping/Laundry: Supplies and Expenses	99,992		99,992
3.29	Housekeeping/Laundry: Linen and Bedding	29,072		29,072
3.30	Housekeeping/Laundry: Special Cleaning			0

Skilled Nursing Facility Cost Report**NEVINS NURSING & REHAB. CENTER**

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

3.500	Subtotal: Housekeeping/Laundry Expenses	656,249		656,249
3.31	Quality Assurance (QA) Professional: Salaries	149,661		149,661
3.32	QA Professional: Employee Benefits	12,962		12,962
3.33	QA Professional: Payroll Taxes incl Workers Comp.	13,705		13,705
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	176,328		176,328
3.36	Unit Clerk & Medical Records: Salaries	20,592		20,592
3.37	Unit Clerk & Medical Records: Employee Benefits	1,783		1,783
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,886		1,886
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	24,261		24,261
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	288,854		288,854
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	4,650		4,650
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	293,504		293,504
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	170,265		170,265
3.49	Social Service Worker: Employee Benefits	14,746		14,746
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,592		15,592
3.51	Social Service Worker: Purchased Service	5,084		5,084
3.1000	Subtotal: Social Service Worker Expenses	205,687		205,687
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

3.55	Interpreters: Purchased Service	2,258		2,258
3.1100	Subtotal: Interpreters Expenses	2,258		2,258
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		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	728,612	728,612	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	728,612		0
3.64	Recreational Therapy/Activities: Salaries	199,440		199,440
3.65	Recreational Therapy/Activities: Employee Benefits	17,273		17,273
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,263		18,263
3.67	Recreational Therapy/Activities: Purchased Service	10,260		10,260
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,816		12,816
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	258,052		258,052
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	717		717
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

3.82	Physician Services: Medical Director	30,000		30,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	5,125		5,125
3.86	Physician Services: Other			0
3.87	Legend Drugs	321,074	321,074	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	334,165		334,165
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	11,913		11,913
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	702,994		381,920
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,501,222		4,451,536
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	5,501,222		4,451,536

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	618,800	(60,760)	679,560
4.2	Long-Term Interest Expense SNF-CR	529,780		529,780
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	33,236		33,236
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	80,633		80,633
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,262,449		1,323,209
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	1,262,449		1,323,209

Skilled Nursing Facility Cost Report**NEVINS NURSING & REHAB. CENTER**

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 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	17,560,189		15,063,986
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	17,560,189		15,054,179

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
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	14,897,922
1B.2	Other Revenue	25,221
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	14,923,143
1B.4	Salaries and Wages	8,883,747
1B.5	Employee Benefits	1,531,449
1B.6	Supplies and Other (including Payroll Taxes)	5,441,412
1B.7	Interest Expense	529,780
1B.8	Provision for Bad Debt	555,000
1B.9	Depreciation and Amortization Expenses	618,800
1B.200	Total Operating Expenses	17,560,188
1B.300	Income(Loss) from Operations	(2,637,045)
	Non-Operating Income and Expenses	
1B.10	Interest Income	403
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	802,250
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,834,392)

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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)	15,725,797
2.2	Total Nursing Expenses (Schedule 3)	7,377,729
2.3	Total Administrative and General Expenses (Schedule 3)	3,418,789
2.4	Total Variable Expenses (Schedule 3)	5,501,222
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,262,449
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,560,189
200	Cost Reported Net Income(Loss)	(1,834,392)

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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)		(1,834,392)
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)		(1,834,392)

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	539,934
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	4,340,320
1.6	Less Reserve for Bad Debt	(628,765)
1.100	Subtotal: Net Patient Accounts Receivable	3,711,555
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	143,009
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	65,697
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	3,344
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	468,867
100	Total Current Assets	4,932,406

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Replacement Reserves	132,580
1A.2	Insurance Prem	45,678
1A.3	Other Miscellaneous Assets	17,015
1A.4	Methuen Coop-Resident Activ	17,209
1A.5	Debt Service Reserves	44,875
1A.6	Other Current Assets	211,510
1A.100	Subtotal: Other Current Assets	468,867

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	295,146
2.2	Buildings	1,738,875
2.3	Improvements	6,395,861
2.4	Equipment	477,017
2.5	Software/Limited Life Assets	3,439
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	8,910,338

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	546,439
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(153,471)
3.100	Net Mortgage Acquisition Costs	392,968
300	Total Non-Current Assets	392,968

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

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	14,235,712

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	505,533
5.2	Accrued Expenses	282,507
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	119,518
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	659,882
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	214,222
500	Total Current Liabilities	1,781,662

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	214,222
5A.100	Subtotal: Other Current Liabilities	214,222

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	10,008,977
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	10,008,977

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	11,790,639

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	1,671,802		1,671,802
8A.2	Prior Period Adjustment(s)	2,607,663		2,607,663
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,834,392)		(1,834,392)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	2,445,073	0	2,445,073

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Adjustments made after the filing of the 2021 cost report; no impact on reimbursement	1,757,662
8D.2	Equity Transfer	850,000
8D.3	Rounding	1
8D.100	Subtotal: Prior Period Adjustments	2,607,663
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	14,235,712

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	295,146			295,146				295,146
1.2	Building	6,250,260			6,250,260	(4,394,002)	(117,383)	(4,511,385)	1,738,875
1.3	Improvements	8,643,395	62,620		8,706,015	(1,916,433)	(393,721)	(2,310,154)	6,395,861
1.4	Equipment	3,794,347	12,289		3,806,636	(3,225,323)	(104,296)	(3,329,619)	477,017
1.5	Software/Limited Life Assets	48,779			48,779	(41,940)	(3,400)	(45,340)	3,439
1.6	Motor Vehicles				0			0	0
100	Total	19,031,927	74,909	0	19,106,836	(9,577,698)	(618,800)	(10,196,498)	8,910,338

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	306,477					306,477				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	6,575,192					6,575,192	3.05%	117,383	46,997	164,380
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,087,070		62,620			8,149,690	5.00%	393,721	13,763	407,484
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,984,039		12,289			3,996,328	10.00%	104,296		104,296

Skilled Nursing Facility Cost Report

NEVINS NURSING & REHAB. CENTER

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

2.8	Equipment REA- CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF- CR	59,196				59,196	33.33%	3,400		3,400	
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0	
200	Total Claimed Fixed Assets	19,011,974	0	74,909	0	0	19,086,883		618,800	60,760	679,560

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1982
3.2	What was the date of the most recent assessed property value of this facility?	08/01/2017
3.3	What was the value from the most recent municipal property assessment for this facility?	17,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	153
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	42,930
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,401
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?	6.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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)	797,956

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,834,391)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	618,800
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,267,835
200	Net Cash from Operating Activities	52,244

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(74,909)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(74,909)

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	(235,358)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(235,358)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(258,023)
500	Cash and Cash Equivalents (End of Year)	539,933

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	08/13/2020	153			153	154
1.2	08/13/2018	154			154	154
1.3	08/13/2022	153	0		153	154
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	153				
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	4,548	208		3,765	1,505	18,516
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)	31					300
2.10	Nursing Leave of Absence (Unpaid)				12		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,579	208	0	3,777	1,505	18,816

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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
	13,245		1,858					43,645
								0
								0
								0
								0
								0
								0
								0
	226							557
								12
								0
								0
0	13,471	0	1,858	0	0	0	0	44,214

Skilled Nursing Facility Cost Report**NEVINS NURSING & REHAB. CENTER**

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	552
3.2	0140.1	Number of MassHealth Admissions During Year	66
3.3	0150.0	Number of Discharges During Year	588
3.4	0190.0	Average Length of Stay	75
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	814,064	17,073.3	1,779,277	44,353.7	2,361,816	108,423.4
1.2	Total Overtime Wages	29,683	478.7	225,899	3,761.0	271,608	8,109.6
1.3	Total Shift Differential	23,033		49,132		91,254	
1.4	Total Other Differentials	9,979		24,662		68,694	
100	Total	876,759	17,552.0	2,078,970	48,114.7	2,793,372	116,533.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	3.00	2.00	5.00	5.00
2.2	Licensed Practical Nurses	3.00	3.00	2.00	5.00	5.00
2.3	Certified Nurse Aides	2.00	2.00	2.00	4.00	4.00

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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	0.9	1,786.8
3.2	Plant Operations		2.0	4,200.0
3.3	Dietary Staff	56	22.5	46,884.3
3.4	Dietician	2	0.8	1,711.1
3.5	Housekeeping/Laundry Staff	10	5.3	11,127.5
3.6	Unit Clerk & Medical Records Staff	2	0.6	1,241.9
3.7	Quality Assurance	2	1.1	2,208.2
3.8	MMQ Nurses and MDS Coordinator	6	3.3	6,876.3
3.9	Social Services Staff	2	2.0	4,080.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	14	5.5	11,352.2
3.14	Administration and Officers	2	4.7	9,775.0
3.15	Security Staff			
3.16	Clerical Staff	19	5.3	11,098.1
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	23	8.4	17,552.0
3.19	Licensed Practical Nurses	38	23.1	48,114.7
3.20	Certified Nurse Aides	102	56.0	116,533.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	282	142.5	296,621.1

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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		154.6	11,356	105.1	6,620	320.0	11,587		
Registered Temporary Nursing Service Agencies										
4.2	Advanced Nursing Care, INC.	T3ZH	622.0	45,407	2,397.2	152,292	340.5	14,822		
4.3	All Star Staffing, LLC - Boston	T2S0			61.8	4,194	1,035.8	30,816		
4.4	Intelycare, Inc.	TM7F	98.2	7,905	16.5	1,050	82.9	2,773		
4.5	IsentCare LLC	TIG8	107.5	7,652	131.3	8,694	185.2	6,269		
4.6	Other		454.3	31,727	758.5	47,214	15.3	438		
4.7	Trelyne Homecare and Staffing, LLC	T0EV	63.2	4,569	515.8	32,241	64.0	2,277		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,345.2	97,260	3,881.1	245,685	1,723.7	57,395	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,499.8	108,616	3,986.2	252,305	2,043.7	68,982	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	Kimori	Emmy	LPN	Nursing	165,765			165,765		
5.2	Earnshaw	Brian	Infection Prevention	Nursing	140,899			140,899		
5.3	Heck	Susan	DON	Nursing	140,217			140,217		
5.4	Simmonds-Brown	Doreen	LPN	Nursing	125,904			125,904		
5.5	Walsh	Sharon	CFO	Administrative & General	115,604			115,604		

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 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 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
									0

Skilled Nursing Facility Cost Report**NEVINS NURSING & REHAB. CENTER**

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Lancaser Pollard	No	04/01/20 15	04/01/2045	360			275,974	13,336
1.2	2nd Mortgage	Lancaser Pollard	No	01/01/20 20	12/01/2049	360			270,465	13,745
100	TOTALS								546,439	27,081

Skilled Nursing Facility Cost Report**NEVINS NURSING & REHAB. CENTER**

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 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
5,583,010		163,650			5,419,360	3.200%	246,727		260,063
4,661,325		71,708			4,589,617	5.530%	255,972		269,717
					10,008,977		502,699	0	529,780

Skilled Nursing Facility Cost Report
NEVINS NURSING & REHAB. CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 3:31 PM

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

Skilled Nursing Facility Cost Report

NEVINS NURSING & REHAB. CENTER

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

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

NEVINS NURSING & REHAB. CENTER

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/04/2023 12:51PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/04/2023 12:51PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/04/2023 12:51PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/04/2023

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

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Skilled Nursing Facility Cost Report

NEVINS NURSING & REHAB. CENTER

Filing Year: 2022

Date: 10/01/2024

Time: 3:31 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	09/20/2024
2.3	Last Name	Shannon
2.4	First Name	Joyce
2.5	Middle Name	M.
2.6	Title	Chief Executive Officer
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