

Skilled Nursing Facility Cost Report
NEW ENGLAND HOMES FOR THE DEAF
Filing Year: 2022

Date: 11/28/2023
Time: 2:07 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	NEW ENGLAND HOMES FOR THE DEAF
1.2	MassHealth Provider ID	110026644A
1.3	Federal Employer Tax ID	042104760
1.4	VPN	0928411
1.5	Is the above information correct?	Yes
1.6	Facility Number	00466
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	154 Water Street
1.11	City	Danvers
1.12	Zip	01923
1.13	Telephone	+1 (978) 774-0445
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	New England Homes for the Deaf, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	John P Sannella
2.2	Nursing Facility or Firm Name	Sannella & Associates
2.3	Title	CPA
2.4	Street Address	4 FAIRBANKS LN
2.5	City	NORTH READING
2.6	State	MA
2.7	Zip Code	01864
2.8	Phone Number	+1 (978) 888-3112
2.9	Email Address	john.sannella@cpa.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	John P Sannella
3.3	Nursing Facility or Firm Name	Sannella & Associates
3.4	Title	CPA
3.5	Street Address	4 FAIRBANKS LN
3.6	City	NORTH READING
3.7	State	MA
3.8	Zip Code	01864
3.9	Phone Number	+1 (978) 888-3112
3.10	Email Address	johnsannella@gmail.com
3.11	Type of Accounting Service Performed	Compilation

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	47,300	2,781	50,081
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	525,963	221,426	747,389
1.5	Medicare Managed Care (Part C)	13,695		13,695
1.6	MassHealth Fee-for-Service	2,321,721		2,321,721
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	976,923		976,923
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	3,885,602	224,207	4,109,809

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	2,305,800
3.2	Endowment and Other Non-Recoverable Revenue	347,340
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	3,958
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	26,167
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	23,509
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,706,774

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Contributions & Fundraising	127,051
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Stimulus Funds	326,059
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ECSP Program	6,396
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment Income	(200,516)
4.5	Other Endowment and Non-Recoverable Revenue		88,350
400	Total Endowment and Non-Recoverable Revenue		347,340

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	6,816,583

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	108,183		108,183
1.2	Director of Nurses: Employee Benefits	14,535		14,535
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,950		9,950
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	67,288	67,288	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	199,956		132,668
1.7	Registered Nurses: Salaries	475,565		475,565
1.8	Registered Nurses: Employee Benefits	63,891		63,891
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	53,534		53,534
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	592,990		592,990
1.12	Licensed Practical Nurses: Salaries	466,396		466,396
1.13	Licensed Practical Nurses: Employee Benefits	62,660		62,660
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	52,502		52,502
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	581,558		581,558
1.17	Certified Nurse Aides: Salaries	1,128,446		1,128,446
1.18	Certified Nurse Aides: Employee Benefits	151,606		151,606
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	127,028		127,028
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	1,407,080		1,407,080

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	11,601		11,601
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	11,601		11,601
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,793,185		2,725,897

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	2,793,185		2,725,897

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			0
2.2	Administration: Employee Benefits	131,726		131,726
2.3	Administration: Payroll Taxes incl Workers Comp.	17,698		17,698
2.4	Administration: Purchased Service	12,115		12,115
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	161,539		161,539
2.7	Clerical Staff: Salaries	157,186		157,186
2.8	Clerical Staff: Employee Benefits	21,118		21,118
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	14,457		14,457
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	192,761		192,761
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	17,527		17,527
2.12	Office Supplies	136,072		136,072
2.13	Telecommunications (e.g. Internet, Phone)	13,785		13,785

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	8,372		8,372
2.16	Advertising: Help Wanted	4,822		4,822
2.17	Licenses and Dues: Patient Care Related Portion	17,027		17,027
2.18	Continuing Professional Education / Training and Development	2,700		2,700
2.19	Accounting Services (Not related to appeals)	27,539		27,539
2.20	Insurance: Malpractice & General Liability	53,507		53,507
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	592,847	592,847	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	874,198		281,351
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,228,498		635,651
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		26,167	26,167
2.500	Subtotal: Administrative & General Recoverable Income	0		26,167
200	Total: Net Administrative & General Expenses After Recoverable Income	1,228,498		609,484

Detail of Other A&G Expenses

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

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	8
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	15,962
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	22,696
2B.10	Interest on Working Capital	563
2B.11	Fines, Late Fees, Penalties, including Interest	40
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	145,214
2B.15	User Fee Assessment	22,378
2B.16	Other Non-Allowable A&G Expenses	385,986
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	592,847

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	49,946		49,946
3.6	Plant Operation: Employee Benefits	6,710		6,710
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	4,594		4,594

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3.8	Plant Operation: Purchased Service	87,251		87,251
3.9	Plant Operation: Supplies and Expenses	47,119		47,119
3.10	Plant Operation: Utilities	186,909		186,909
3.11	Plant Operation: Repairs	15,902		15,902
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	398,431		398,431
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	25,748		25,748
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	25,748		25,748
3.18	Dietary: Salaries	381,885		381,885
3.19	Dietary: Employee Benefits	51,306		51,306
3.20	Dietary: Payroll Taxes incl Workers Comp.	35,124		35,124
3.21	Dietary: Food	253,098		253,098
3.22	Dietary: Purchased Service	375		375
3.23	Dietary: Supplies and Expenses	32,765		32,765
3.400	Subtotal: Dietary Expenses	754,553		754,553
3.24	Housekeeping/Laundry: Salaries	220,605		220,605
3.25	Housekeeping/Laundry: Employee Benefits	29,638		29,638
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	20,290		20,290
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	27,069		27,069
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	297,602		297,602
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	38,634		38,634

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3.37	Unit Clerk & Medical Records: Employee Benefits	5,190		5,190
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,554		3,554
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	47,378		47,378
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	94,629		94,629
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	12,713		12,713
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,652		10,652
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	117,994		117,994
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	69,058		69,058
3.49	Social Service Worker: Employee Benefits	9,278		9,278
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,774		7,774
3.51	Social Service Worker: Purchased Service	2,900		2,900
3.1000	Subtotal: Social Service Worker Expenses	89,010		89,010
3.52	Interpreters: Salaries	75,443		75,443
3.53	Interpreters: Employee Benefits	10,135		10,135
3.54	Interpreters: Payroll Taxes incl Workers Comp.	8,493		8,493
3.55	Interpreters: Purchased Service	146,315		146,315
3.1100	Subtotal: Interpreters Expenses	240,386		240,386
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

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	220,466	220,466	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	220,466		0
3.64	Recreational Therapy/Activities: Salaries	238,966		238,966
3.65	Recreational Therapy/Activities: Employee Benefits	32,104		32,104
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	26,901		26,901
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	41,544		41,544
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	339,515		339,515
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	5,455		5,455
3.79	Variable Other Required Education	1,156		1,156
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	14,400		14,400
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	37,473	37,473	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	106,647		106,647
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	165,131		127,658
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,696,214		2,438,275
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		23,509	23,509
3.1800	Subtotal: Variable Recoverable Income	0		23,509
300	Total: Net Variable Expenses Including Recoverable Income	2,696,214		2,414,766

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	343,160	0	343,160
4.2	Long-Term Interest Expense SNF-CR	85,607		85,607
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	23,404		23,404
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	452,171		452,171
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	452,171		452,171

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	7,170,068		6,251,994
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	7,170,068		6,202,318

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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	Yes
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	2,305,800
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	2,305,800

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

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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	4,109,809
1B.2	Other Revenue	2,305,800
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	6,415,609
1B.4	Salaries and Wages	3,681,220
1B.5	Employee Benefits	883,633
1B.6	Supplies and Other (including Payroll Taxes)	2,033,103
1B.7	Interest Expense	85,607
1B.8	Provision for Bad Debt	145,214
1B.9	Depreciation and Amortization Expenses	341,291
1B.200	Total Operating Expenses	7,170,068
1B.300	Income(Loss) from Operations	(754,459)
	Non-Operating Income and Expenses	
1B.10	Interest Income	3,958
1B.11	Investment Income	(200,516)
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)	597,532
	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	(353,485)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	6,816,583
2.2	Total Nursing Expenses (Schedule 3)	2,793,185
2.3	Total Administrative and General Expenses (Schedule 3)	1,228,498
2.4	Total Variable Expenses (Schedule 3)	2,696,214
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	452,171
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	7,170,068
200	Cost Reported Net Income(Loss)	(353,485)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(353,485)
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)		(353,485)

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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	416,343
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	78,744
1.5	Payer Accounts Receivable	1,174,132
1.6	Less Reserve for Bad Debt	(340,000)
1.100	Subtotal: Net Patient Accounts Receivable	834,132
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	99,611
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	33,407
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	12,586
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,474,823

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	62,427
2.2	Buildings	4,929,180
2.3	Improvements	776,150
2.4	Equipment	249,444
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	6,017,201

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	1,893,652
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	43,539
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(5,443)
3.100	Net Mortgage Acquisition Costs	38,096
300	Total Non-Current Assets	1,931,748

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	9,423,772

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	550,648
5.2	Accrued Expenses	8,264
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	78,744
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	250,692
5.7	Accrued Salaries and Payroll Liabilities	242,753
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	295,516
500	Total Current Liabilities	1,426,617

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	295,516
5A.100	Subtotal: Other Current Liabilities	295,516

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,480,319
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,480,319

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,906,936

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	5,739,909	131,939	5,871,848
8A.2	Prior Period Adjustment(s)	(1,527)		(1,527)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(353,485)		(353,485)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	5,384,897	131,939	5,516,836

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Correction of liability	(1,527)
8D.100	Subtotal: Prior Period Adjustments	(1,527)
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)	9,423,772

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	62,427			62,427				62,427
1.2	Building	9,269,788			9,269,788	(4,108,864)	(231,744)	(4,340,608)	4,929,180
1.3	Improvements	1,023,074	433,967		1,457,041	(607,900)	(72,991)	(680,891)	776,150
1.4	Equipment	940,521	27,902		968,423	(680,554)	(38,425)	(718,979)	249,444
1.5	Software/Limited Life Assets	41,279			41,279	(41,279)		(41,279)	0
1.6	Motor Vehicles	48,900			48,900	(48,900)		(48,900)	0
100	Total	11,385,989	461,869	0	11,847,858	(5,487,497)	(343,160)	(5,830,657)	6,017,201

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	62,427					62,427				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	9,269,788					9,269,788		231,744		231,744
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,023,074	433,967				1,457,041	5.00%	72,991		72,991
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	930,443	27,902				958,345	10.00%	38,425		38,425

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	11,285,732	461,869	0	0	0	11,747,601	343,160	0	343,160

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2004
3.2	What was the date of the most recent assessed property value of this facility?	07/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	9,735,100
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?	81
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	34,558
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	6,701
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	7,191
3.10	What is the total acreage of the facility site?	16.1
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
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)	1,136,948

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(353,485)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	352,404
2.3	Increases (Decreases) to Cash Provided by Operating Activities	171,972
200	Net Cash from Operating Activities	170,891

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(175,653)
3.2	Cash Flows from Other Investing Activities	(205,311)
300	Net Cash from Investing Activities	(380,964)

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	(145,535)
4.3	Cash Flows from Other Financing Activities	100,000
400	Net Cash from Financing Activities	(45,535)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(255,608)
500	Cash and Cash Equivalents (End of Year)	881,340

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	04/30/2018	30	51		81	81
1.2	04/30/2020	30	51		81	81
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.	30				
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	97			666	16	9,675
2.2	Residential Care	1,635					
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,732	0	0	666	16	9,675

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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
								10,454
						11,880		13,515
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	11,880	0	23,969

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	28
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	33
3.4	0190.0	Average Length of Stay	726
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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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	475,540	8,738.0	466,033	11,249.0	1,118,692	50,416.0
1.2	Total Overtime Wages	25	1.0	363	8.0	9,754	369.0
1.3	Total Shift Differential	103,886		153,146		417,939	
1.4	Total Other Differentials						
100	Total	579,451	8,739.0	619,542	11,257.0	1,546,385	50,785.0

Detail of Nursing Services Shift Differentials

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

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	3	0.8	1,759.0
3.2	Plant Operations	3	0.9	183.1
3.3	Dietary Staff	17	9.8	20,312.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	9	6.1	12,776.0
3.6	Unit Clerk & Medical Records Staff	1	0.1	178.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	2	1.2	2,474.0
3.10	Interpreters	6	1.6	3,396.0
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	14	6.3	13,073.0
3.14	Administration and Officers	1	0.9	1,930.0
3.15	Security Staff			
3.16	Clerical Staff	6	3.9	8,107.0
3.17	Director of Nurses			
3.18	Registered Nurses	13	4.2	8,739.0
3.19	Licensed Practical Nurses	16	5.4	11,257.0
3.20	Certified Nurse Aides	58	24.4	50,785.0
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	149	65.6	134,969.1

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies								114.0	67,288
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	114.0	67,288
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	Crush	Chuck	Administrator	Administrative & General	179,495			179,495		
5.2	Okhuozaghon	Bridget	LPN	Nursing	145,337			145,337		
5.3	Anastopolos	Deborah	LPN	Nursing	106,080			106,080		
5.4	Coan	Clair	RN	Nursing	95,598			95,598		
5.5	MCORMACH	Olivia	RN	Nursing	88,481			88,481		

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

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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	1st Mortgage	Silicon Valley Bank	No	09/30/20 21	10/01/2031	120	20,005	2,800,000	43,539	4,354
100	TOTALS								43,539	4,354

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
2,776,546		145,535			2,631,011	3.440%	81,253		85,607
					2,631,011		81,253	0	85,607

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Eastern Bank	No		100,000	06/30/2022		100,000	1.000%	563
200	Total Working Capital Interest						100,000		563

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):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/21/2023 11:52PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	John Sannella
09/21/2023 11:56PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	John Sannella

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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	John P Sannella
1.2	Nursing Facility or Firm Name	Sannella & Associates
1.3	Title	CPA
1.4	Street Address	4 FAIRBANKS LN
1.5	City	NORTH READING
1.6	State	MA
1.7	Zip Code	01864
1.8	Phone Number	+1 (978) 888-3112
1.9	Email Address	johnsannella@gmail.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/22/2023

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/22/2023
2.3	Last Name	Bridge
2.4	First Name	Ron
2.5	Middle Name	
2.6	Title	Controller
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