

Skilled Nursing Facility Cost Report**NORTH END REHABILITATION AND H**

Filing Year: 2022

Date: 01/11/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	NORTH END REHABILITATION AND HEALTH CARE CENTER
1.2	MassHealth Provider ID	110129899A
1.3	Federal Employer Tax ID	814842481
1.4	VPN	0950688
1.5	Is the above information correct?	Yes
1.6	Facility Number	00544
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	70 Fulton Street
1.11	City	Boston
1.12	Zip	02109
1.13	Telephone	+1 (617) 284-6774
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	Partnership/Limited Liability Partnership (LLP)
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.	Cedarbridge Financial Services
1.20	List realty company names as reported on each realty company cost report.	NEB Property, LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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	1,893,611	0	1,893,611
1.2	Commercial Managed Care	166,729	5,328	172,057
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	9,149,933	219,917	9,369,850
1.5	Medicare Managed Care (Part C)	247,895	8,690	256,585
1.6	MassHealth Fee-for-Service	2,817,699	(7)	2,817,692
1.7	MassHealth Managed Care	1,712,619	(135)	1,712,484
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	461,462	0	461,462
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	85,746	0	85,746
1.15	Other Payer Revenue	344,935	172	345,107
100	Total Nursing Facility Revenue	16,880,629	233,965	17,114,594

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	508,928
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	40
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	20,000
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	48
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	529,016

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)	Rev>Medicaid>COVID Stimulus	407,881
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID	76,119
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Sick Pay Reimbursement	24,928
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		508,928

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,643,610

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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	120,185		120,185
1.2	Director of Nurses: Employee Benefits	4,657	1,285	3,372
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,426		13,426
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	138,268		136,983
1.7	Registered Nurses: Salaries	1,077,025		1,077,025
1.8	Registered Nurses: Employee Benefits	41,737	11,513	30,224
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	120,313		120,313
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	567,613	#Error	567,613
1.200	Subtotal: Registered Nurses Expenses	1,806,688		1,795,175
1.12	Licensed Practical Nurses: Salaries	1,000,889		1,000,889
1.13	Licensed Practical Nurses: Employee Benefits	38,787	10,699	28,088
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	111,808		111,808
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	385,424		385,424
1.300	Subtotal: Licensed Practical Nurses Expenses	1,536,908		1,526,209
1.17	Certified Nurse Aides: Salaries	1,327,326		1,327,326
1.18	Certified Nurse Aides: Employee Benefits	51,438	14,188	37,250
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	148,272		148,272
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	522,286		522,286
1.400	Subtotal: Certified Nurse Aides Expenses	2,049,322		2,035,134

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	13,634		13,634
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	13,634		13,634
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,544,820		5,507,135

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,544,820		5,507,135

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	190,421		190,421
2.2	Administration: Employee Benefits	7,379	2,036	5,343
2.3	Administration: Payroll Taxes incl Workers Comp.	21,272		21,272
2.4	Administration: Purchased Service	953,503		953,503
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	1,172,575		1,170,539
2.7	Clerical Staff: Salaries	425,385	3,703	421,682
2.8	Clerical Staff: Employee Benefits	16,485	4,691	11,794
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	47,519	414	47,105
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	489,389		480,581
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	128,147		128,147
2.12	Office Supplies	41,977		41,977
2.13	Telecommunications (e.g. Internet, Phone)	24,937		24,937

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	10,577		10,577
2.16	Advertising: Help Wanted	19,657		19,657
2.17	Licenses and Dues: Patient Care Related Portion	15,998	2,382	13,616
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	25,200		25,200
2.20	Insurance: Malpractice & General Liability	173,000		173,000
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	8,135		8,135
2.23	Non-Allowable A & G Expenses	1,065,424	1,065,424	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		5,279	5,279
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	1,513,052		450,525
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,175,016		2,101,645
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		20,000	20,000
2.500	Subtotal: Administrative & General Recoverable Income	0		20,000
200	Total: Net Administrative & General Expenses After Recoverable Income	3,175,016		2,081,645

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Expense>Background Fees	308
2A.2	Admin Expense>Bank Fees	7,827
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	8,135

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,951
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	44,076
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	32,876
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	289,383
2B.15	User Fee Assessment	496,506
2B.16	Other Non-Allowable A&G Expenses	197,632
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	1,065,424

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	146,113		146,113
3.2	Staff Dev. Coord.: Employee Benefits	5,662	1,562	4,100
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	16,322		16,322
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	168,097		166,535
3.5	Plant Operation: Salaries	126,901		126,901
3.6	Plant Operation: Employee Benefits	4,918	1,357	3,561
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,176		14,176

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3.8	Plant Operation: Purchased Service	92,807		92,807
3.9	Plant Operation: Supplies and Expenses	161,920		161,920
3.10	Plant Operation: Utilities	388,865		388,865
3.11	Plant Operation: Repairs	68,390		68,390
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	857,977		856,620
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	70,458		70,458
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	70,458		70,458
3.18	Dietary: Salaries	3,125		3,125
3.19	Dietary: Employee Benefits	121	33	88
3.20	Dietary: Payroll Taxes incl Workers Comp.	349		349
3.21	Dietary: Food	5,894		5,894
3.22	Dietary: Purchased Service	925,753		925,753
3.23	Dietary: Supplies and Expenses	5,786		5,786
3.400	Subtotal: Dietary Expenses	941,028		940,995
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	377,716		377,716
3.28	Housekeeping/Laundry: Supplies and Expenses	24,553		24,553
3.29	Housekeeping/Laundry: Linen and Bedding	11,714		11,714
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	413,983		413,983
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		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	453,859		453,859

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3.37	Unit Clerk & Medical Records: Employee Benefits	17,588	4,852	12,736
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	50,700		50,700
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	522,147		517,295
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	293,480		293,480
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,373	3,137	8,236
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	32,784		32,784
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	337,637		334,500
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	101,708		101,708
3.49	Social Service Worker: Employee Benefits	3,941	1,087	2,854
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	11,362		11,362
3.51	Social Service Worker: Purchased Service	31,202		31,202
3.1000	Subtotal: Social Service Worker Expenses	148,213		147,126
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	399,434	399,434	0

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3.61	Direct Restorative Therapy: Benefits	60,099	60,099	0
3.62	Direct Restorative Therapy: Consultants	741,405	741,405	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,200,938		0
3.64	Recreational Therapy/Activities: Salaries	215,896		215,896
3.65	Recreational Therapy/Activities: Employee Benefits	8,366	2,308	6,058
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	24,117		24,117
3.67	Recreational Therapy/Activities: Purchased Service	9,110		9,110
3.68	Recreational Therapy/Activities: Supplies and Expenses	39,638		39,638
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	297,127		294,819
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	52,897		52,897
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	69,500		69,500
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	234,313		234,313
3.87	Legend Drugs	585,073	585,073	0
3.88	Personal Protective Equipment	158,396		158,396

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3.89	House Supplies Not Resold	214,111		214,111
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	16,491		16,491
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	1,330,781		745,708
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,288,386		4,488,039
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		48	48
3.1800	Subtotal: Variable Recoverable Income	0		48
300	Total: Net Variable Expenses Including Recoverable Income	6,288,386		4,487,991

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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	26,219	(121,653)	147,872
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		694,570	694,570
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	52,025		52,025
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	81,108		81,108
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	9,348		9,348
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	2,692,000	2,692,000	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	2,860,700		984,923
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	2,860,700		984,923

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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	17,868,922		13,081,742
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	17,868,922		13,061,694

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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	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	N/A

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

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	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 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,114,594
1A.2	Other Revenue	452,857
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,567,451
1A.4	Salaries and Wages	5,482,313
1A.5	Employee Benefits	212,452
1A.6	Supplies and Other (including Payroll Taxes)	11,858,555
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	289,383
1A.9	Depreciation and Amortization Expenses	26,219
1A.200	Total Operating Expenses	17,868,922
1A.300	Income(Loss) from Operations	(301,471)
	Non-Operating Income and Expenses	
1A.10	Interest Income	40
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	76,119
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(225,312)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(225,312)

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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)	17,643,610
2.2	Total Nursing Expenses (Schedule 3)	5,544,820
2.3	Total Administrative and General Expenses (Schedule 3)	3,175,016
2.4	Total Variable Expenses (Schedule 3)	6,288,386
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,860,700
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,868,922
200	Cost Reported Net Income(Loss)	(225,312)

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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)		(225,312)
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)		(225,312)

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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	1,009,332
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,549,470
1.6	Less Reserve for Bad Debt	(733,107)
1.100	Subtotal: Net Patient Accounts Receivable	1,816,363
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	276
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	11,587
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	23,648
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	191,135
100	Total Current Assets	3,052,341

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Third Party Settl>Medicare A	56,929
1A.2	Current Assets>Internal Replacement Reserve Fund	134,206
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	191,135
Non-Current Fixed Assets		
Table 2	1	
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	224,452
2.4	Equipment	49,615
2.5	Software/Limited Life Assets	(1)
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	274,066

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	20,650
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	20,650

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,347,057

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	(680,243)
5.2	Accrued Expenses	30,726
5.3	Due to Insurance Payers	(7,619)
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	0
5.8	State and Federal Taxes Payable	497,831
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	372,287
500	Total Current Liabilities	212,982

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Current Payables>Resident Funds	32,503
5A.2	Current Payables>Resident Security Deposits	72,750
5A.3	Current Payables>Resident Refunds	1
5A.4	Current Payables>401k Employer Match	4,763
5A.5	Current Payables>Misc. PR Deduction	1,677
5A.6	Current Payables>Misc. PR Deduction>	(1,287)
5A.7	Current Payables>Misc. PR Deduction>401k	2,754
5A.8	Due To/(From)>Bank Fees	(3,761)
5A.9	Due To/(From)>Vendor	(37,113)
5A.10	Current Liabilities>Internal Replacement Reserve Fund	300,000
5A.100	Subtotal: Other Current Liabilities	372,287

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(524,668)
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	(524,668)

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	(311,686)

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	3,103,123
8B.2	Prior Period Adjustment(s)	780,932
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(225,312)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	3,658,743

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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	Prior Period Adjustments	780,932
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	780,932
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)	3,347,057

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0		0	0	0
1.3	Improvements	80,166	154,172	18,119	252,457	(16,717)	(11,288)	(28,005)	224,452
1.4	Equipment	76,461	5,254	(18,119)	63,596	(7,972)	(6,009)	(13,981)	49,615
1.5	Software/Limited Life Assets	53,515			53,515	(44,594)	(8,922)	(53,516)	(1)
1.6	Motor Vehicles				0		0	0	0
100	Total	210,142	159,426	0	369,568	(69,283)	(26,219)	(95,502)	274,066

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	214,000					214,000				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	4,214,298					4,214,298			105,357	105,357
2.5	Improvements SNF-CR	5,050,151		154,172		18,119	5,222,442	5.00%	11,288	0	11,288
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	449,532		5,254		(18,119)	436,667	10.00%	6,009	0	6,009

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2.8	Equipment REA- CR	162,959					162,959	10.00%		16,296	16,296
2.9	Software/Limited Life Assets SNF- CR	53,514					53,514	33.33%	8,922	0	8,922
2.10	Software/Limited Life Assets REA- CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	10,144,454	0	159,426	0	0	10,303,880		26,219	121,653	147,872

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1981
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	3,198,300
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?	71
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	62,526
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,843
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	0.4
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)	1,663,833

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(225,312)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(269,763)
200	Net Cash from Operating Activities	(495,075)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(159,426)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(159,426)

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	0
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(654,501)
500	Cash and Cash Equivalents (End of Year)	1,009,332

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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	11/01/2021	100			100	100
1.2	11/01/2019	100			100	100
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.	100				
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	3,788	415		11,550	484	12,880
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)	69				20	1,003
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,857	415	0	11,550	504	13,883

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
2,561					115		1,197	32,990
								0
								0
								0
								0
								0
								0
								0
								1,092
								0
								0
								0
2,561	0	0	0	0	115	0	1,197	34,082

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	718
3.2	0140.1	Number of MassHealth Admissions During Year	135
3.3	0150.0	Number of Discharges During Year	711
3.4	0190.0	Average Length of Stay	48
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	365
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	92

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
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	1,027,113	14,685.0	881,911	17,029.0	1,211,636	55,799.0
1.2	Total Overtime Wages	49,780	787.0	101,616	1,706.0	60,952	1,945.0
1.3	Total Shift Differential	132		17,362		54,738	
1.4	Total Other Differentials						
100	Total	1,077,025	15,472.0	1,000,889	18,735.0	1,327,326	57,744.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.50	2.00	1.50	2.50	3.00
2.2	Licensed Practical Nurses	1.50	2.00	1.50	2.50	3.00
2.3	Certified Nurse Aides	1.00	1.25	1.00	1.50	1.75

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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	2.0	3,160.0
3.2	Plant Operations	5	2.0	4,040.0
3.3	Dietary Staff	1	1.0	164.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	9	5.0	10,493.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	3.0	5,452.0
3.9	Social Services Staff	5	1.0	2,111.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	12	4.0	8,527.0
3.13	Recreational Staff	13	4.0	8,162.0
3.14	Administration and Officers	1	1.0	1,960.0
3.15	Security Staff			
3.16	Clerical Staff	23	6.0	11,852.0
3.17	Director of Nurses	2	1.0	1,624.0
3.18	Registered Nurses	42	7.0	15,472.0
3.19	Licensed Practical Nurses	23	9.0	18,735.0
3.20	Certified Nurse Aides	83	28.0	57,744.0
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	226	74.0	149,496.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	1,093.3	82,094	166.0	10,456	1,520.9	56,274		
4.3	Intelycare, Inc.	TM7F	3,024.8	237,936	1,238.5	86,696	4,468.6	169,808		
4.4	Kavida Healthcare, Inc	TVTE	122.6	9,275			2,345.9	83,281		
4.5	Medical Staffing Solutions, LLC	TE7V	575.8	66,212	61.1	4,765	3,774.4	109,471		
4.6			705.7	52,930	1,229.3	84,919	1,660.6	59,782		
4.7	Paramount Healthcare Services	TNVC			12.3	698	15.4	514		
4.8	Ryben Staffing LLC	TTP5	1,516.5	117,270	1,592.9	101,342	1,062.8	40,387		
4.9			23.7	1,896	1,237.8	96,548	79.2	2,769		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		7,062.4	567,613	5,537.9	385,424	14,927.8	522,286	0.0	0
400	Total Temporary Nursing Service Agency Expenses		7,062.4	567,613	5,537.9	385,424	14,927.8	522,286	0.0	0

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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	Cohen	Daniel	Administrator	Administrative & General	257,781	0	0	257,781
5.2	Obertinca Antinick	Mrika	ADON	Nursing	217,131	0	0	217,131
5.3	Cormier	Edmond	Admissions Coordinator	Administrative & General	167,439	0	0	167,439
5.4	Payen	Zahrah	RN Unit Manager	Nursing	158,986	0	0	158,986
5.5	Alibrandi	Domenique	DON	Nursing	154,062	0	0	154,062

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

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

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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
					0				0
					0		0	0	0

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> 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 <i>MUST</i> 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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
08/03/2023 3:28PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 3:29PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 3:29PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 3:29PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.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:	08/23/2023

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

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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	09/01/2023
2.3	Last Name	Posen
2.4	First Name	Mindee
2.5	Middle Name	
2.6	Title	Authorized Representative
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