

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	PHILLIPS MANOR NURSING HOME
1.2	MassHealth Provider ID	110128803A
1.3	Federal Employer Tax ID	813265494
1.4	VPN	0950685
1.5	Is the above information correct?	Yes
1.6	Facility Number	00427
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	28 Linwood Rd
1.11	City	West Lynn
1.12	Zip	01905
1.13	Telephone	+1 (781) 592-8000
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	N/A
1.19	List the name of the entity that holds the nursing facility license.	Phillips Manor Nursing Home LLC
1.20	List realty company names as reported on each realty company cost report.	N/A
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Theresa Horky
2.2	Nursing Facility or Firm Name	Phillips Manor Nursing Home LLC
2.3	Title	Consultant
2.4	Street Address	C/O Pegasus Solutions, Inc
2.5	City	Franklin
2.6	State	Ma
2.7	Zip Code	02038
2.8	Phone Number	+1 (508) 570-4908
2.9	Email Address	thorky@Pegasusltd.com

<b>Preparer Information</b>		
<b>Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Theresa Horky
3.3	Nursing Facility or Firm Name	Pegasus Solutions, Inc
3.4	Title	Accountant
3.5	Street Address	693 East Central St
3.6	City	Franklin
3.7	State	Ma
3.8	Zip Code	02038
3.9	Phone Number	+1 (508) 570-4908
3.10	Email Address	thorky@pegasusltd.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

**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.

<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Service Type</b>	<b>Company Name</b>	<b>MassHealth Provider ID</b>	<b>Direct Owner/Partner Names</b>	<b>Indirect Owner/Partner Names</b>	<b>Parent Organization Names</b>
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	187,530		187,530
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,092	24,433	26,525
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	1,407,311		1,407,311
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			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>1,596,933</b>	<b>24,433</b>	<b>1,621,366</b>

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

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	112,912
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	18,486
3.7	Interest Income	437
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	20,874
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>152,709</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid 19	112,912
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>112,912</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>1,774,075</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	94,923		94,923
1.2	Director of Nurses: Employee Benefits	3,193		3,193
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,895		9,895
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>108,011</b>		<b>108,011</b>
1.7	Registered Nurses: Salaries	158,255		158,255
1.8	Registered Nurses: Employee Benefits	5,322		5,322
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	16,497		16,497
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>180,074</b>		<b>180,074</b>
1.12	Licensed Practical Nurses: Salaries	117,701		117,701
1.13	Licensed Practical Nurses: Employee Benefits	3,959		3,959
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	12,270		12,270
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>133,930</b>		<b>133,930</b>
1.17	Certified Nurse Aides: Salaries	251,445		251,445
1.18	Certified Nurse Aides: Employee Benefits	8,456		8,456
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	26,212		26,212
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>286,113</b>		<b>286,113</b>

# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>708,128</b>		<b>708,128</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>708,128</b>		<b>708,128</b>

### 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	86,639		86,639
2.2	Administration: Employee Benefits	23,135		23,135
2.3	Administration: Payroll Taxes incl Workers Comp.	9,032		9,032
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>118,806</b>		<b>118,806</b>
2.7	Clerical Staff: Salaries	76,626		76,626
2.8	Clerical Staff: Employee Benefits	2,578		2,578
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	7,988		7,988
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>87,192</b>		<b>87,192</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	11,230		11,230
2.12	Office Supplies	27,481		27,481
2.13	Telecommunications (e.g. Internet, Phone)	11,283		11,283

# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	14,535		14,535
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	2,906		2,906
2.18	Continuing Professional Education / Training and Development	10,199		10,199
2.19	Accounting Services (Not related to appeals)	21,040		21,040
2.20	Insurance: Malpractice & General Liability	22,139		22,139
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	2,831		2,831
2.23	Non-Allowable A & G Expenses	216,893	216,893	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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>340,537</b>		<b>123,644</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>546,535</b>		<b>329,642</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		20,874	20,874
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>20,874</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>546,535</b>		<b>308,768</b>

### Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	auto Insurance	2,831
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>2,831</b>



**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	
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	3,513
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	57,137
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	10,394
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	136,452
2B.16	Other Non-Allowable A&G Expenses	9,397
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>216,893</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
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
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries			0
3.6	Plant Operation: Employee Benefits			0
3.7	Plant Operation: Payroll Taxes incl Workers Comp.			0

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

3.8	Plant Operation: Purchased Service	19,254		19,254
3.9	Plant Operation: Supplies and Expenses	5,278		5,278
3.10	Plant Operation: Utilities	51,049		51,049
3.11	Plant Operation: Repairs	8,449		8,449
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>84,030</b>		<b>84,030</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	10,100		10,100
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>10,100</b>		<b>10,100</b>
3.18	Dietary: Salaries	98,207		98,207
3.19	Dietary: Employee Benefits	3,302		3,302
3.20	Dietary: Payroll Taxes incl Workers Comp.	10,238		10,238
3.21	Dietary: Food	51,730		51,730
3.22	Dietary: Purchased Service	1,166		1,166
3.23	Dietary: Supplies and Expenses	8,731		8,731
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>173,374</b>		<b>173,374</b>
3.24	Housekeeping/Laundry: Salaries	53,635		53,635
3.25	Housekeeping/Laundry: Employee Benefits	1,804		1,804
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	5,591		5,591
3.27	Housekeeping/Laundry: Purchased Service	20		20
3.28	Housekeeping/Laundry: Supplies and Expenses	7,986		7,986
3.29	Housekeeping/Laundry: Linen and Bedding	60		60
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>69,096</b>		<b>69,096</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	37,486		37,486

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

3.37	Unit Clerk & Medical Records: Employee Benefits	1,261		1,261
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,907		3,907
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>42,654</b>		<b>42,654</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	9,388		9,388
3.49	Social Service Worker: Employee Benefits	316		316
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	978		978
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>10,682</b>		<b>10,682</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			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

# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	16,471	16,471	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>16,471</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	37,584		37,584
3.65	Recreational Therapy/Activities: Employee Benefits	1,264		1,264
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	3,918		3,918
3.67	Recreational Therapy/Activities: Purchased Service	3,585		3,585
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,638		1,638
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>47,989</b>		<b>47,989</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	9,000		9,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	1,137	1,137	0
3.88	Personal Protective Equipment			0

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

3.89	House Supplies Not Resold	43,429		43,429
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	38,146	38,146	0
3.92	Pharmacy Consultant	438		438
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>92,150</b>		<b>52,867</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>546,546</b>		<b>490,792</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>546,546</b>		<b>490,792</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	49,485	4,521	44,964
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	8,642		8,642
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	15,231		15,231
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	765		765
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>74,123</b>		<b>69,602</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>74,123</b>		<b>69,602</b>

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>1,875,332</b>		<b>1,598,164</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>1,875,332</b>		<b>1,577,290</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

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



**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1A.1	Net Patient Service Revenue	1,621,366
1A.2	Other Revenue	152,709
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>1,774,075</b>
1A.4	Salaries and Wages	1,021,889
1A.5	Employee Benefits	71,497
1A.6	Supplies and Other (including Payroll Taxes)	690,754
1A.7	Interest Expense	31,313
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	59,879
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>1,875,332</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(101,257)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(101,257)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(101,257)</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	1,774,075
2.2	Total Nursing Expenses (Schedule 3)	708,128
2.3	Total Administrative and General Expenses (Schedule 3)	546,535
2.4	Total Variable Expenses (Schedule 3)	546,546
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	74,123
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>1,875,332</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(101,257)</b>

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(101,257)
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)		(101,257)

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	96,529
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	248,258
1.6	Less Reserve for Bad Debt	
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	248,258
1.7	Receivable from Officers/Owners/Employees	4,201
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	3,859
1.12	Prepaid Interest	
1.13	Prepaid Insurance	34,437
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	6,785
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	394,069

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

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	50,000
2.2	Buildings	711,562
2.3	Improvements	42,193
2.4	Equipment	115,775
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	28,003
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>947,533</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	49,370
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>0</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>49,370</b>

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Startup	49,370
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>49,370</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	1,390,972

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	131,948
5.2	Accrued Expenses	15,254
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	2,240
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	77,468
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	80,943
5.8	State and Federal Taxes Payable	4,288
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	312,141

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	0

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	636,752
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>636,752</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>948,893</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	572,275
8B.2	Prior Period Adjustment(s)	(26,393)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(101,257)
8B.5	Proprietor/Partner Drawings	(2,546)
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>442,079</b>

**Prior Period Adjustments**

**NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1	prior period	(26,393)
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(26,393)</b>



**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	1,390,972

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

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

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	50,000			50,000				50,000
1.2	Building	828,444		(3,444)	825,000	(92,942)	(20,496)	(113,438)	711,562
1.3	Improvements	43,112	3,444		46,556	(1,777)	(2,586)	(4,363)	42,193
1.4	Equipment	215,128	7,397		222,525	(84,868)	(21,882)	(106,750)	115,775
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	46,845		(467)	46,378	(13,854)	(4,521)	(18,375)	28,003
<b>100</b>	<b>Total</b>	<b>1,183,529</b>	<b>10,841</b>	<b>(3,911)</b>	<b>1,190,459</b>	<b>(193,441)</b>	<b>(49,485)</b>	<b>(242,926)</b>	<b>947,533</b>

**Claimed Fixed Assets**

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

<b>Table 2</b>		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	50,000					50,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	828,444				(3,444)	825,000		20,496		20,496
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	43,112		3,444			46,556	5.00%	2,586		2,586
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	215,128		7,397			222,525	10.00%	21,882		21,882
2.8	Equipment REA-CR						0	10.00%			0

# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

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
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>1,136,684</b>	<b>0</b>	<b>10,841</b>	<b>0</b>	<b>(3,444)</b>	<b>1,144,081</b>		<b>44,964</b>	<b>0</b>	<b>44,964</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1900
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2017
3.3	What was the value from the most recent municipal property assessment for this facility?	825,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	12
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	3,614
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	2,867
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	0.8
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

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

<b>Changes in Facility or Realty Company Ownership</b>					
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
4.1					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	314,922

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(101,257)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	59,879
2.3	Increases (Decreases) to Cash Provided by Operating Activities	71,809
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>30,431</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	10,841
3.2	Cash Flows from Other Investing Activities	(3,911)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>6,930</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(253,208)
4.3	Cash Flows from Other Financing Activities	(2,546)
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(255,754)</b>

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

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(218,393)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>96,529</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	10/01/2021	22			22	30
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	22				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	513			5		5,282
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)						33
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>513</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>5,315</b>

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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
							229	6,029
								0
								0
								0
								0
								0
								0
								0
								0
								33
								0
								0
								0
0	0	0	0	0	0	0	229	6,062

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

***Patient Statistics - Summary***

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	4
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	8
3.4	0190.0	Average Length of Stay	420
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	21
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	1



**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,494,860	5,380.9	103,993	3,855.0	215,177	133,395.4
1.2	Total Overtime Wages	8,019	200.8	2,207	57.5	33,913	1,379.3
1.3	Total Shift Differential					142	
1.4	Total Other Differentials	750		11,500		2,355	
<b>100</b>	<b>Total</b>	<b>1,503,629</b>	<b>5,581.7</b>	<b>117,700</b>	<b>3,912.5</b>	<b>251,587</b>	<b>134,774.7</b>

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

**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations			
3.3	Dietary Staff	3	2.8	5,825.5
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	5	1.6	3,346.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,121.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	1	0.1	279.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	1.2	2,563.2
3.14	Administration and Officers	4	2.9	6,048.0
3.15	Security Staff			
3.16	Clerical Staff			3,776.0
3.17	Director of Nurses	1	0.1	2,080.0
3.18	Registered Nurses	6	2.6	5,581.7
3.19	Licensed Practical Nurses	2	1.8	3,912.5
3.20	Certified Nurse Aides	12	7.0	134,774.7
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>37</b>	<b>21.1</b>	<b>170,308.6</b>

# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

### 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									
-----	---	--	--	--	--	--	--	--	--	--

### 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	0.0	0

### Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Augeri	Richard	Administrator	Administrative & General	118,806			118,806		
5.2	Dalton	Tammy	Director of Nursing	Nursing	106,129			106,129		
5.3	Schacht	Kelly	LPN	Nursing	85,973			85,973		
5.4	Humphry	Steven	RN	Nursing	71,203			71,203		
5.5	Moore	Nicola	CNA	Nursing	66,928			66,928		

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

**Earnings and Compensation Disclosures**

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

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

**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	SBA	No	10/01/20 17	10/01/2037	240	2,476	356,000		
1.2	2nd Mortgage	Eagle Bank	No	10/01/20 17	10/01/2027	120	3,270	492,500		
1.3	Capital Lease	TD Bank	No	04/14/20 19	03/14/2025	60	467	28,252		
<b>100</b>	<b>TOTALS</b>								0	0

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
298,403		15,048			283,355	3.000%	8,274		8,274
387,964		42,067			345,897	5.000%	19,933		19,933
13,057		5,557			7,500	5.940%	1,643		1,643
					636,752		29,850	0	29,850

**Skilled Nursing Facility Cost Report****PHILLIPS MANOR NURSING HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

**Working Capital Debt**

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

# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

### SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".</b>
<b>(3) Related Party Debt</b>
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information.  Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".</b>
<b>(4) Related Party Transactions</b>
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):



# Skilled Nursing Facility Cost Report

## PHILLIPS MANOR NURSING HOME

Filing Year: 2022

Date: 11/28/2023

Time: 9:48 AM

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
09/07/2023 2:19PM	(1) Footnotes and Explanations	Footnotes - Phillips SNF 2022.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
09/07/2023 2:32PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
09/07/2023 2:36PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
09/07/2023 2:38PM	(2) Ownership and Facility Information	Ownership and Facility information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
09/07/2023 3:33PM	(5) Financial Statements	Financial Statements.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

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

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

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

1.1	Preparer Name	Theresa Horky
1.2	Nursing Facility or Firm Name	Pegasus Solutions, Inc
1.3	Title	Accountant
1.4	Street Address	693 East Central St
1.5	City	Franklin
1.6	State	Ma
1.7	Zip Code	02038
1.8	Phone Number	+1 (508) 570-4908
1.9	Email Address	thorky@pegasusltd.com
1.10	Is this information correct?	Yes
1.11	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	09/08/2023

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

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**Skilled Nursing Facility Cost Report**  
**PHILLIPS MANOR NURSING HOME**  
Filing Year: 2022

Date: 11/28/2023  
Time: 9:48 AM

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

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

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

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

2.1	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	09/08/2023
2.3	Last Name	Augeri
2.4	First Name	Richard
2.5	Middle Name	M.
2.6	Title	Owner
2.7	Is this information correct?	Yes

*Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.*

*Please submit all request to [Costreports.LTCF@CHIAMass.gov](mailto:Costreports.LTCF@CHIAMass.gov) along with the following information:*

*a) User Name*

*b) User E-Mail Address*

*c) Organization Name*

*d) Applicable Filing Year*

*e) Reason for request*