

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	REHAB & NURSING CTR AT EVERETT
1.2	MassHealth Provider ID	110095107A
1.3	Federal Employer Tax ID	460825575
1.4	VPN	0950199
1.5	Is the above information correct?	Yes
1.6	Facility Number	00714
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	289 Elm St
1.11	City	Everett
1.12	Zip	02149
1.13	Telephone	+1 (617) 387-6560
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.	
1.19	List the name of the entity that holds the nursing facility license.	Rehab & Nursing Center at Everett
1.20	List realty company names as reported on each realty company cost report.	ERNC Realty
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
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Samuel Fogel
2.2	Nursing Facility or Firm Name	Martin Friedman CPA PC
2.3	Title	CPA
2.4	Street Address	2600 Nostrand Ave
2.5	City	Brooklyn
2.6	State	New York
2.7	Zip Code	11210
2.8	Phone Number	+1 (718) 338-6900
2.9	Email Address	sfogel@mfandco.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	Samuel Fogel
3.3	Nursing Facility or Firm Name	Martin Friedman CPA PC
3.4	Title	CPA
3.5	Street Address	2600 Nostrand Ave
3.6	City	Brooklyn
3.7	State	New York
3.8	Zip Code	11210
3.9	Phone Number	+1 (718) 338-6900
3.10	Email Address	sfogel@mfandco.com
3.11	Type of Accounting Service Performed	Audit

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

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

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	495,158	115,947	611,105
1.2	Commercial Managed Care	616,960	716,366	1,333,326
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service		1,636,714	1,636,714
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	6,117,806	785,841	6,903,647
1.7	MassHealth Managed Care	3,159,489		3,159,489
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
100	Total Nursing Facility Revenue	10,389,413	3,254,868	13,644,281

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

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(33,295)
3.7	Interest Income	420
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(32,875)

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	13,611,406

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	386,313		386,313
1.2	Director of Nurses: Employee Benefits	1,494		1,494
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	39,584		39,584
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	427,391		427,391
1.7	Registered Nurses: Salaries	837,879		837,879
1.8	Registered Nurses: Employee Benefits	3,240		3,240
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	85,854		85,854
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	465,604	0	465,604
1.200	Subtotal: Registered Nurses Expenses	1,392,577		1,392,577
1.12	Licensed Practical Nurses: Salaries	1,369,185		1,369,185
1.13	Licensed Practical Nurses: Employee Benefits	5,294		5,294
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	140,294		140,294
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	251,960	27,891	224,069
1.300	Subtotal: Licensed Practical Nurses Expenses	1,766,733		1,738,842
1.17	Certified Nurse Aides: Salaries	1,551,713		1,551,713
1.18	Certified Nurse Aides: Employee Benefits	6,000		6,000
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	158,997		158,997
1.20	Certified Nurse Aides Purchased Service: Per Diem	4,076		4,076
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	258,622	301	258,321
1.400	Subtotal: Certified Nurse Aides Expenses	1,979,408		1,979,107

Skilled Nursing Facility Cost Report

REHAB & NURSING CTR AT EVERETT

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,566,109		5,537,917

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,566,109		5,537,917

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	197,931		197,931
2.2	Administration: Employee Benefits	765		765
2.3	Administration: Payroll Taxes incl Workers Comp.	20,281		20,281
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	11,410	11,410	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	230,387		218,977
2.7	Clerical Staff: Salaries	76,621		76,621
2.8	Clerical Staff: Employee Benefits	296		296
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	7,851		7,851
2.10	Clerical Staff: Purchased Service	313,258		313,258
2.200	Subtotal: Clerical Staff Expenses	398,026		398,026
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	179,652		179,652
2.12	Office Supplies	21,442		21,442
2.13	Telecommunications (e.g. Internet, Phone)	21,950		21,950

Skilled Nursing Facility Cost Report

REHAB & NURSING CTR AT EVERETT

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	50,760		50,760
2.16	Advertising: Help Wanted	21,142		21,142
2.17	Licenses and Dues: Patient Care Related Portion	14,978		14,978
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	42,268		42,268
2.20	Insurance: Malpractice & General Liability	437,515		437,515
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	74,550		74,550
2.23	Non-Allowable A & G Expenses	1,820,379	1,820,379	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,684,636		864,257
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,313,049		1,481,260
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,313,049		1,481,260

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	misc	74,550
2A.100	Subtotal: Other A&G Expenses	74,550

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,824
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	12,464
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	40,078
2B.11	Fines, Late Fees, Penalties, including Interest	35,194
2B.12	State and Federal Income Taxes	100,956
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	622,908
2B.15	User Fee Assessment	946,962
2B.16	Other Non-Allowable A&G Expenses	56,993
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	1,820,379

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	89,585		89,585
3.2	Staff Dev. Coord.: Employee Benefits	346		346
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	9,179		9,179
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	99,110		99,110
3.5	Plant Operation: Salaries	76,792		76,792
3.6	Plant Operation: Employee Benefits	297		297
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,869		7,869

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

3.8	Plant Operation: Purchased Service	145,877		145,877
3.9	Plant Operation: Supplies and Expenses	14,563		14,563
3.10	Plant Operation: Utilities	395,744		395,744
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	641,142		641,142
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	421,199		421,199
3.19	Dietary: Employee Benefits	1,629		1,629
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,158		43,158
3.21	Dietary: Food	328,763		328,763
3.22	Dietary: Purchased Service	58,057		58,057
3.23	Dietary: Supplies and Expenses	43,445		43,445
3.400	Subtotal: Dietary Expenses	896,251		896,251
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	307,664		307,664
3.28	Housekeeping/Laundry: Supplies and Expenses	7,478		7,478
3.29	Housekeeping/Laundry: Linen and Bedding	29,491		29,491
3.30	Housekeeping/Laundry: Special Cleaning	194,036		194,036
3.500	Subtotal: Housekeeping/Laundry Expenses	538,669		538,669
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	36,539		36,539

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	141		141
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,744		3,744
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	40,424		40,424
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	61,371		61,371
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	237		237
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	6,288		6,288
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	67,896		67,896
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	209,996		209,996
3.49	Social Service Worker: Employee Benefits	812		812
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	21,517		21,517
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	232,325		232,325
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
3.1100	Subtotal: Interpreters Expenses	0		0
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	322,525	322,525	0

Skilled Nursing Facility Cost Report

REHAB & NURSING CTR AT EVERETT

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

3.61	Direct Restorative Therapy: Benefits	1,247	1,247	0
3.62	Direct Restorative Therapy: Consultants	33,048	33,048	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	356,820		0
3.64	Recreational Therapy/Activities: Salaries	170,006		170,006
3.65	Recreational Therapy/Activities: Employee Benefits	657		657
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	17,420		17,420
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses			0
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	188,083		188,083
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director			0
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	290,929	290,929	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

3.89	House Supplies Not Resold	106,895		106,895
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	175		175
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	397,999		107,070
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,458,719		2,810,970
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,458,719		2,810,970

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	199,190	0	199,190
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	12,828		12,828
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	2,762		2,762
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	597,600	597,600	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	812,380		214,780
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	812,380		214,780

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	13,150,257		10,044,927
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	13,150,257		10,044,927

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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	13,644,281
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	13,644,281
1A.4	Salaries and Wages	5,746,285
1A.5	Employee Benefits	99,021
1A.6	Supplies and Other (including Payroll Taxes)	7,065,684
1A.7	Interest Expense	40,078
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	199,190
1A.200	Total Operating Expenses	13,150,258
1A.300	Income(Loss) from Operations	494,023
	Non-Operating Income and Expenses	
1A.10	Interest Income	420
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)	(33,295)
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	461,148
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)	461,148

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	13,611,406
2.2	Total Nursing Expenses (Schedule 3)	5,566,109
2.3	Total Administrative and General Expenses (Schedule 3)	3,313,049
2.4	Total Variable Expenses (Schedule 3)	3,458,719
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	812,380
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	13,150,257
200	Cost Reported Net Income(Loss)	461,149

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		461,148
3.2	Reconciling Item	Rounding	1
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)		461,149

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	380,190
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	3,451,080
1.6	Less Reserve for Bad Debt	(250,000)
1.100	Subtotal: Net Patient Accounts Receivable	3,201,080
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	71,033
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	4,566
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	16,806
100	Total Current Assets	3,673,675

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Exchanges	16,806
1A.100	Subtotal: Other Current Assets	16,806

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	1,419,829
2.4	Equipment	171,533
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	1,591,362

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	156,157
3.3	Other Deferred Charges and Non-Current Assets	4,040,316
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	4,196,473

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Right-of-Use Asset	3,850,636
3A.2	Security Deposits	36,000
3A.3	Loans Receivable - Related Parties	153,680
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	4,040,316

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	9,461,510

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,470,232
5.2	Accrued Expenses	284,532
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	68,416
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	82,220
5.7	Accrued Salaries and Payroll Liabilities	342,194
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	315,320
500	Total Current Liabilities	2,562,914

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Lease liability	315,320
5A.100	Subtotal: Other Current Liabilities	315,320

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	450,000
6.3	Other Long-Term Debt	4,418,334
600	Total Non-Current Liabilities	4,868,334

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	7,431,248

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	1,569,114
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	461,149
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	2,030,263

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		
8D.100	Subtotal: Prior Period Adjustments	0

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	9,461,511

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

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
1.3	Improvements	1,863,970	236,412		2,100,382	(543,681)	(136,872)	(680,553)	1,419,829
1.4	Equipment	362,834	86,963		449,797	(215,946)	(62,318)	(278,264)	171,533
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	2,226,804	323,375	0	2,550,179	(759,627)	(199,190)	(958,817)	1,591,362

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						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,863,970		236,412			2,100,382	5.00%	136,872		136,872
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	362,834		86,963			449,797	10.00%	62,318		62,318
2.8	Equipment REA-CR						0	10.00%			0

Skilled Nursing Facility Cost Report

REHAB & NURSING CTR AT EVERETT

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	2,226,804	0	323,375	0	0	2,550,179		199,190	0	199,190

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	3,107,200
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?	72
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	58,617
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	24,177
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	200
3.10	What is the total acreage of the facility site?	1.1
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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)	990,025

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	461,148
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	199,190
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,179,748)
200	Net Cash from Operating Activities	(519,410)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(323,374)
3.2	Cash Flows from Other Investing Activities	(105,387)
300	Net Cash from Investing Activities	(428,761)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	3,771
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	334,565
400	Net Cash from Financing Activities	338,336

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(609,835)
500	Cash and Cash Equivalents (End of Year)	380,190

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/31/2020	170			170	183
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.	170				
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	343			2,249	1,275	34,201
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	343	0	0	2,249	1,275	34,201

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
6,402					1,443			45,913
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
6,402	0	0	0	0	1,443	0	0	45,913

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	202
3.2	0140.1	Number of MassHealth Admissions During Year	75
3.3	0150.0	Number of Discharges During Year	300
3.4	0190.0	Average Length of Stay	
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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	372,278	8,836.0	959,274	25,845.0	1,143,237	60,704.5
1.2	Total Overtime Wages	36,835	626.5	350,872	6,449.7	337,908	11,923.8
1.3	Total Shift Differential	11,494		53,174		51,891	
1.4	Total Other Differentials						
100	Total	420,607	9,462.5	1,363,320	32,294.7	1,533,036	72,628.3

<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	2.06	3.51	1.60	2.59	3.57
2.2	Licensed Practical Nurses	2.00	2.92	1.42	2.47	3.46
2.3	Certified Nurse Aides	1.00	1.09	2.08	2.09	2.12

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	7	1.3	2,544.2
3.3	Dietary Staff	30	11.2	21,765.5
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	0.7	1,466.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	5	1.7	3,250.0
3.9	Social Services Staff	2	1.4	2,692.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	8	3.6	6,943.5
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	11	5.1	9,880.7
3.14	Administration and Officers	9	2.7	5,216.2
3.15	Security Staff			
3.16	Clerical Staff	11	3.5	6,833.9
3.17	Director of Nurses	4	2.9	5,580.2
3.18	Registered Nurses	21	6.9	9,462.5
3.19	Licensed Practical Nurses	32	15.8	32,294.7
3.20	Certified Nurse Aides	71	35.2	72,628.3
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	214	92.0	180,558.4

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies				241.0	27,891	70.5	301		
Registered Temporary Nursing Service Agencies										
4.2			32.0	2,400	15.5	1,054	1,243.0	51,299		
4.3	CONNECTRN INC	TGKV	4,195.7	333,719	552.0	97,926	1,765.0	70,064		
4.4	Intelycare, Inc.	TM7F	63.2	9,444	96.7	17,117	152.0	10,206		
4.5	Kavida Healthcare, Inc	TVTE	215.2	56,049	1,445.7	102,002	1,989.0	123,933		
4.6	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	1,103.7	63,992	71.7	5,970	69.2	2,819		
4.7										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,609.8	465,604	2,181.6	224,069	5,218.2	258,321	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,609.8	465,604	2,422.6	251,960	5,288.7	258,622	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	Adams	Marie	LPN	Nursing	184,653			184,653		
5.2	Nnagbo	Vivian	Unit Manager	Nursing	179,723			179,723		
5.3	Simbizi	Marie Rose	Director of Nursing	Nursing	161,979			161,979		
5.4	Amico	Kim	LPN	Nursing	149,636			149,636		
5.5	Iwunze	Akubueze	LPN	Nursing	152,655			152,655		

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

Earnings and Compensation Disclosures

Table 6		NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.							
Table 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

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

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

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

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

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

Skilled Nursing Facility Cost Report**REHAB & NURSING CTR AT EVERETT**

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

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	Brookline Bank	No	887,524		12/31/2017	78,444	809,080	4.640%	40,078
200	Total Working Capital Interest						809,080		40,078

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report

REHAB & NURSING CTR AT EVERETT

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

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

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

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
09/22/2023 1:43AM	(1) Footnotes and Explanations	Footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Zev Goldgrab
09/22/2023 1:44AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab
09/22/2023 1:57AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Zev Goldgrab
09/22/2023 1:57AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Zev Goldgrab

Skilled Nursing Facility Cost Report
REHAB & NURSING CTR AT EVERETT
Filing Year: 2022

Date: 11/28/2023
Time: 1:08 PM

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	Samuel Fogel
1.2	Nursing Facility or Firm Name	Martin Friedman CPA PC
1.3	Title	CPA
1.4	Street Address	2600 Nostrand Ave
1.5	City	Brooklyn
1.6	State	New York
1.7	Zip Code	11210
1.8	Phone Number	+1 (718) 338-6900
1.9	Email Address	sfogel@mfandco.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/22/2023

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

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Skilled Nursing Facility Cost Report

REHAB & NURSING CTR AT EVERETT

Filing Year: 2022

Date: 11/28/2023

Time: 1:08 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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