

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WACHUSETT MANOR
1.2	MassHealth Provider ID	110167457A
1.3	Federal Employer Tax ID	851840192
1.4	VPN	0950853
1.5	Is the above information correct?	Yes
1.6	Facility Number	00155
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	32 Hospital Hill Road
1.11	City	Gardner
1.12	Zip	01440
1.13	Telephone	+1 (978) 632-5477
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Wachusett Manor
1.20	List realty company names as reported on each realty company cost report.	32 Hospital Hill Road LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
WACHUSETT MANOR
Filing Year: 2022

Date: 11/28/2023
Time: 11:44 AM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen, LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	Ma
2.7	Zip Code	02369
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen, LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	Ma
3.8	Zip Code	02369
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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.

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**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	921,059		921,059
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,151,253	134,994	1,286,247
1.5	Medicare Managed Care (Part C)	848,525		848,525
1.6	MassHealth Fee-for-Service	3,783,282		3,783,282
1.7	MassHealth Managed Care	988,565		988,565
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	924,179		924,179
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	209,304		209,304
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	8,826,167	134,994	8,961,161

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**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	376,429
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(4,548)
3.7	Interest Income	129
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	9,066
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	381,076

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)	Covid Relief	376,429
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		376,429

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	9,342,237

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	128,170		128,170
1.2	Director of Nurses: Employee Benefits	5,608		5,608
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,438		13,438
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	147,216		147,216
1.7	Registered Nurses: Salaries	312,351		312,351
1.8	Registered Nurses: Employee Benefits	13,668		13,668
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	32,750		32,750
1.10	Registered Nurses Purchased Service: Per Diem	14,794		14,794
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	588,570	0	588,570
1.200	Subtotal: Registered Nurses Expenses	962,133		962,133
1.12	Licensed Practical Nurses: Salaries	519,854		519,854
1.13	Licensed Practical Nurses: Employee Benefits	22,748		22,748
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	54,507		54,507
1.15	Licensed Practical Nurses Purchased Service: Per Diem	30,098		30,098
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,107,709	0	1,107,709
1.300	Subtotal: Licensed Practical Nurses Expenses	1,734,916		1,734,916
1.17	Certified Nurse Aides: Salaries	1,215,829		1,215,829
1.18	Certified Nurse Aides: Employee Benefits	53,204		53,204
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	127,481		127,481
1.20	Certified Nurse Aides Purchased Service: Per Diem	65,335		65,335
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	433,461	0	433,461
1.400	Subtotal: Certified Nurse Aides Expenses	1,895,310		1,895,310

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,739,575		4,739,575

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	4,739,575		4,739,575

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	147,688		147,688
2.2	Administration: Employee Benefits	6,463		6,463
2.3	Administration: Payroll Taxes incl Workers Comp.	15,485		15,485
2.4	Administration: Purchased Service	143,715		143,715
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	313,351		313,351
2.7	Clerical Staff: Salaries	258,141		258,141
2.8	Clerical Staff: Employee Benefits	11,296		11,296
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	27,066		27,066
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	296,503		296,503
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	131,346		131,346
2.12	Office Supplies	98,157		98,157
2.13	Telecommunications (e.g. Internet, Phone)	27,613		27,613

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,320		6,320
2.16	Advertising: Help Wanted	50,847		50,847
2.17	Licenses and Dues: Patient Care Related Portion	9,375		9,375
2.18	Continuing Professional Education / Training and Development	200		200
2.19	Accounting Services (Not related to appeals)	21,451		21,451
2.20	Insurance: Malpractice & General Liability	111,516		111,516
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	3,124	3,124	0
2.23	Non-Allowable A & G Expenses	979,481	979,481	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		240	240
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,439,430		457,065
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,049,284		1,066,919
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	2,049,284		1,066,919

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Resident Items	3,124
2A.100	Subtotal: Other A&G Expenses	3,124

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	347
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	95,674
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	20,539
2B.11	Fines, Late Fees, Penalties, including Interest	800
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	186,665
2B.15	User Fee Assessment	675,456
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	979,481

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	51,236		51,236
3.2	Staff Dev. Coord.: Employee Benefits	2,242		2,242
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,373		5,373
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	58,851		58,851
3.5	Plant Operation: Salaries	61,170		61,170
3.6	Plant Operation: Employee Benefits	2,676		2,676
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,414		6,414

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

3.8	Plant Operation: Purchased Service	63,190		63,190
3.9	Plant Operation: Supplies and Expenses	10,271		10,271
3.10	Plant Operation: Utilities	217,452		217,452
3.11	Plant Operation: Repairs	41,400		41,400
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	402,573		402,573
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			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	236,589		236,589
3.22	Dietary: Purchased Service	479,292		479,292
3.23	Dietary: Supplies and Expenses	19,114		19,114
3.400	Subtotal: Dietary Expenses	734,995		734,995
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	218,167		218,167
3.28	Housekeeping/Laundry: Supplies and Expenses	14,155		14,155
3.29	Housekeeping/Laundry: Linen and Bedding	103,074		103,074
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	335,396		335,396
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	36,707		36,707

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

3.37	Unit Clerk & Medical Records: Employee Benefits	1,606		1,606
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,848		3,848
3.39	Unit Clerk & Medical Records: Purchased Service	814		814
3.700	Subtotal: Unit Clerk and Medical Record Expenses	42,975		42,975
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	145,554		145,554
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	6,369		6,369
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,262		15,262
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	167,185		167,185
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	30,681		30,681
3.49	Social Service Worker: Employee Benefits	1,343		1,343
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	3,217		3,217
3.51	Social Service Worker: Purchased Service	39,549		39,549
3.1000	Subtotal: Social Service Worker Expenses	74,790		74,790
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		0	0

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	310,960	310,960	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	310,960		0
3.64	Recreational Therapy/Activities: Salaries	99,662		99,662
3.65	Recreational Therapy/Activities: Employee Benefits	4,361		4,361
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,449		10,449
3.67	Recreational Therapy/Activities: Purchased Service	290		290
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,646		5,646
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	120,408		120,408
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	802		802
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	24,000		24,000
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	257,759	257,759	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

3.89	House Supplies Not Resold	110,856		110,856
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	393,417		135,658
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,641,550		2,072,831
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		9,066	9,066
3.1800	Subtotal: Variable Recoverable Income	0		9,066
300	Total: Net Variable Expenses Including Recoverable Income	2,641,550		2,063,765

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	21,818	(93,250)	115,068
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		136,865	136,865
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	21,620		21,620
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	33,526		33,526
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	23,214		23,214
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	300,440	300,440	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	400,618		330,293
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	400,618		330,293

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	9,831,027		8,209,618
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	9,831,027		8,200,552

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	8,961,161
1A.2	Other Revenue	4,518
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	8,965,679
1A.4	Salaries and Wages	3,007,043
1A.5	Employee Benefits	446,874
1A.6	Supplies and Other (including Payroll Taxes)	6,148,088
1A.7	Interest Expense	20,539
1A.8	Provision for Bad Debt	186,665
1A.9	Depreciation and Amortization Expenses	21,818
1A.200	Total Operating Expenses	9,831,027
1A.300	Income(Loss) from Operations	(865,348)
	Non-Operating Income and Expenses	
1A.10	Interest Income	129
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)	376,429
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(488,790)
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)	(488,790)

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	9,342,237
2.2	Total Nursing Expenses (Schedule 3)	4,739,575
2.3	Total Administrative and General Expenses (Schedule 3)	2,049,284
2.4	Total Variable Expenses (Schedule 3)	2,641,550
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	400,618
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,831,027
200	Cost Reported Net Income(Loss)	(488,790)

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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)		(488,790)
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)		(488,790)

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	19,705
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	1,864,293
1.6	Less Reserve for Bad Debt	(237,013)
1.100	Subtotal: Net Patient Accounts Receivable	1,627,280
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	573,268
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	470,603
1.12	Prepaid Interest	
1.13	Prepaid Insurance	21,709
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	23,171
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	96,804
100	Total Current Assets	2,832,540

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Clearing Account	96,804
1A.100	Subtotal: Other Current Assets	96,804

Skilled Nursing Facility Cost Report
WACHUSETT MANOR
Filing Year: 2022

Date: 11/28/2023
Time: 11:44 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	24,434
2.4	Equipment	111,303
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	135,737

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	7,610
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	7,610

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

Skilled Nursing Facility Cost Report
WACHUSETT MANOR
Filing Year: 2022

Date: 11/28/2023
Time: 11:44 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,975,887

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,864,445
5.2	Accrued Expenses	99,235
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	505,000
5.7	Accrued Salaries and Payroll Liabilities	93,098
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	44,888
500	Total Current Liabilities	2,606,666

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	35,301
5A.2	Deferred Revenue	9,587
5A.100	Subtotal: Other Current Liabilities	44,888

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	616,202
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	616,202

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,222,868

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	(512,944)
8B.2	Prior Period Adjustment(s)	754,753
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(488,790)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(246,981)

Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Adjustments made subsequent to the 2021 Filing	754,753
8D.100	Subtotal: Prior Period Adjustments	754,753

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

<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)	2,975,887

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	14,214	13,461		27,675	(727)	(2,514)	(3,241)	24,434
1.4	Equipment	81,781	62,772		144,553	(13,946)	(19,304)	(33,250)	111,303
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	95,995	76,233	0	172,228	(14,673)	(21,818)	(36,491)	135,737

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	2,890,000					2,890,000	3.05%		72,250	72,250
2.5	Improvements SNF-CR	14,214		13,461			27,675	5.00%	2,514		2,514
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	81,781		62,772			144,553	10.00%	19,304		19,304

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

2.8	Equipment REA-CR	210,000					210,000	10.00%		21,000	21,000
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	3,195,995	0	76,233	0	0	3,272,228		21,818	93,250	115,068

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	1,561,900
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?	45
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	31,146
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	23,288
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?	4.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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)	37,040

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(488,790)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	21,818
2.3	Increases (Decreases) to Cash Provided by Operating Activities	670,870
200	Net Cash from Operating Activities	203,898

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(76,233)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(76,233)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	(145,000)
400	Net Cash from Financing Activities	(145,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(17,335)
500	Cash and Cash Equivalents (End of Year)	19,705

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	12/01/2020	96			96	100
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.	96				
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	2,560			1,892	2,020	21,257
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)	42					323
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,602	0	0	1,892	2,020	21,580

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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
4,377					628			32,734
								0
								0
								0
								0
								0
								0
								0
155					3			523
								0
								0
								0
4,532	0	0	0	0	631	0	0	33,257

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	215
3.2	0140.1	Number of MassHealth Admissions During Year	32
3.3	0150.0	Number of Discharges During Year	251
3.4	0190.0	Average Length of Stay	132
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**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	292,182	6,012.0	493,143	14,762.8	967,254	48,354.0
1.2	Total Overtime Wages	9,695	193.0	13,461	288.0	177,611	5,660.0
1.3	Total Shift Differential	10,474		13,250		70,964	
1.4	Total Other Differentials						
100	Total	312,351	6,205.0	519,854	15,050.8	1,215,829	54,014.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	3.00	2.00	2.00	3.00
2.2	Licensed Practical Nurses	1.00	3.00	2.00	2.00	3.00
2.3	Certified Nurse Aides	1.00	3.00	2.00	2.00	3.00

Skilled Nursing Facility Cost Report
WACHUSETT MANOR
Filing Year: 2022

Date: 11/28/2023
Time: 11:44 AM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	3	0.9	1,928.0
3.2	Plant Operations	1	1.0	2,080.0
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	1.0	2,025.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	1.7	3,498.3
3.9	Social Services Staff	1	0.4	832.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	5	2.5	5,140.5
3.14	Administration and Officers	2	1.0	2,120.4
3.15	Security Staff			
3.16	Clerical Staff	12	4.7	9,858.5
3.17	Director of Nurses	1	1.0	1,992.0
3.18	Registered Nurses	13	3.0	6,205.0
3.19	Licensed Practical Nurses	19	7.2	15,050.8
3.20	Certified Nurse Aides	55	26.0	54,014.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	118	50.4	104,745.0

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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	Paramount Healthcare Services	TNVC	1,053.1	79,184	3,239.5	212,114	104.4	3,807		
4.3	CONNECTRN INC	TGKV	8.0	578	6.5	379	99.7	3,492		
4.4	Intelycare, Inc.	TM7F	111.3	7,635	1,694.2	106,788	4,217.0	139,023		
4.5	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	72.5	5,059	586.2	36,263	1,008.3	35,120		
4.6	Ryben Staffing LLC	TTP5	6,247.8	462,696	9,405.1	694,168	1,205.4	44,742		
4.7	Aura Staffing	TKZV			5.3	315	907.0	29,175		
4.8	Bethel Staffing LLC	TMKO			35.8	2,257				
4.9	Favorite Healthcare Staffing, Inc.	TOTB			8.0	504	94.3	3,227		
4.10		T010			189.0	9,018	1,616.9	65,541		
4.11					33.8	2,126				
4.12							51.9	1,971		
4.13			556.1	33,418	891.0	43,777	3,052.0	107,363		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		8,048.8	588,570	16,094.4	1,107,709	12,356.9	433,461	0.0	0
400	Total Temporary Nursing Service Agency Expenses		8,048.8	588,570	16,094.4	1,107,709	12,356.9	433,461	0.0	0

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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	Montgomery	Robert	Administrator	Administrative & General	150,008			150,008
5.2	Kubi	Manasseh	CNA	Nursing	144,353			144,353
5.3	Temeng	Florence	DON	Nursing	144,063			144,063
5.4	Clark	Ashley	Admissions	Administrative & General	78,813			78,813
5.5	Hill	Carol-Ann	LPN	Nursing	88,943			88,943

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	Horowitz	aKIVA	oOWNER	Administrative & General	306	76,379			76,379
6B.2									0
6B.3									0
									76,379

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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
					0				0
					0		0	0	0

Skilled Nursing Facility Cost Report**WACHUSETT MANOR**

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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	Customer Bank	No	650,000			145,000	505,000	4.000%	20,539
200	Total Working Capital Interest						505,000		20,539

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

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

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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
09/13/2023 1:28PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/13/2023 1:31PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/13/2023 1:31PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/13/2023 1:33PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

Skilled Nursing Facility Cost Report

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 AM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen, LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	Ma
1.7	Zip Code	02369
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/13/2023

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

WACHUSETT MANOR

Filing Year: 2022

Date: 11/28/2023

Time: 11:44 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	[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	09/21/2023
2.3	Last Name	Omrod
2.4	First Name	Paul
2.5	Middle Name	
2.6	Title	Director of Reimbursement
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