

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	WEST SIDE HOUSE LTCF
1.2	MassHealth Provider ID	110026063A
1.3	Federal Employer Tax ID	042543174
1.4	VPN	0913685
1.5	Is the above information correct?	Yes
1.6	Facility Number	00261
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	35 Fruit Street
1.11	City	Worcester
1.12	Zip	01609
1.13	Telephone	+1 (508) 752-6763
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Essex Group Management
1.19	List the name of the entity that holds the nursing facility license.	Essex Group Management
1.20	List realty company names as reported on each realty company cost report.	None
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**  
**WEST SIDE HOUSE LTCF**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:14 PM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Dr
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

<b>Preparer Information</b>		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Dr
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

# Skilled Nursing Facility Cost Report

## WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**SCHEDULE 2 : REVENUE****Nursing Facility Revenue**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	15,415	0	15,415
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	67,565	17,861	85,426
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	2,727,131	0	2,727,131
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	1,382,860	0	1,382,860
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	287,436	0	287,436
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	6,012	0	6,012
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>4,486,419</b>	<b>17,861</b>	<b>4,504,280</b>

**Detail of Ancillary Revenue**

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

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	525,070
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	755
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>525,825</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Stimulus	409,211
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Income(No Related Expense)	115,859
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>525,070</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>5,030,105</b>

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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	86,752		86,752
1.2	Director of Nurses: Employee Benefits	4,690	971	3,719
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	5,680		5,680
1.4	Director of Nurses Purchased Service: Per Diem	55,000		55,000
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>152,122</b>		<b>151,151</b>
1.7	Registered Nurses: Salaries	416,371		416,371
1.8	Registered Nurses: Employee Benefits	22,514	4,461	18,053
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	27,259		27,259
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	28,111	#Error	28,111
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>494,255</b>		<b>489,794</b>
1.12	Licensed Practical Nurses: Salaries	709,772		709,772
1.13	Licensed Practical Nurses: Employee Benefits	38,378	7,946	30,432
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	46,468		46,468
1.15	Licensed Practical Nurses Purchased Service: Per Diem	579		579
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	127,792		127,792
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>922,989</b>		<b>915,043</b>
1.17	Certified Nurse Aides: Salaries	986,116		986,116
1.18	Certified Nurse Aides: Employee Benefits	53,321	11,039	42,282
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	64,559		64,559
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	295,831		295,831
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,399,827</b>		<b>1,388,788</b>

# Skilled Nursing Facility Cost Report

## WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	2,372		2,372
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>2,372</b>		<b>2,372</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>2,971,565</b>		<b>2,947,148</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>2,971,565</b>		<b>2,947,148</b>

### Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	104,955		104,955
2.2	Administration: Employee Benefits	5,675	1,175	4,500
2.3	Administration: Payroll Taxes incl Workers Comp.	6,872		6,872
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>117,502</b>		<b>116,327</b>
2.7	Clerical Staff: Salaries	107,141		107,141
2.8	Clerical Staff: Employee Benefits	5,793	1,199	4,594
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	7,015		7,015
2.10	Clerical Staff: Purchased Service	0		0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>119,949</b>		<b>118,750</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	28,203		28,203
2.12	Office Supplies	13,991		13,991
2.13	Telecommunications (e.g. Internet, Phone)	28,382		28,382

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	0		0
2.17	Licenses and Dues: Patient Care Related Portion	9,698	1,460	8,238
2.18	Continuing Professional Education / Training and Development	745		745
2.19	Accounting Services (Not related to appeals)	14,778		14,778
2.20	Insurance: Malpractice & General Liability	52,903		52,903
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	3,948	1,253	2,695
2.23	Non-Allowable A & G Expenses	845,562	845,562	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)		300,731	300,731
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		12,292	12,292
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>998,210</b>		<b>462,958</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,235,661</b>		<b>698,035</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		0	0
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,235,661</b>		<b>698,035</b>



**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**Detail of Other A&G Expenses**

<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Miscellaneous	1,253
2A.2	Sales & Use Tax	5
2A.3	Bank Charges	2,690
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>3,948</b>

**Detail of Non-Allowable A & G Expenses**

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	0
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	37,107
2B.6	Legal: Other	15,175
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	340,477
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	3,666
2B.11	Fines, Late Fees, Penalties, including Interest	24,580
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	35,843
2B.15	User Fee Assessment	388,714
2B.16	Other Non-Allowable A&G Expenses	0
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>845,562</b>

**Variable Expenses**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	0		0

# Skilled Nursing Facility Cost Report

## WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	36,039		36,039
3.6	Plant Operation: Employee Benefits	1,949	403	1,546
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	2,359		2,359
3.8	Plant Operation: Purchased Service	138,457		138,457
3.9	Plant Operation: Supplies and Expenses	11,070		11,070
3.10	Plant Operation: Utilities	132,761		132,761
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>322,635</b>		<b>322,232</b>
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>0</b>		<b>0</b>
3.18	Dietary: Salaries	230,792		230,792
3.19	Dietary: Employee Benefits	12,479	2,584	9,895
3.20	Dietary: Payroll Taxes incl Workers Comp.	15,109		15,109
3.21	Dietary: Food	152,787		152,787
3.22	Dietary: Purchased Service	63,824		63,824
3.23	Dietary: Supplies and Expenses	12,885		12,885
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>487,876</b>		<b>485,292</b>
3.24	Housekeeping/Laundry: Salaries	230,684		230,684
3.25	Housekeeping/Laundry: Employee Benefits	12,472	2,583	9,889
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	15,102		15,102
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	14,242		14,242
3.29	Housekeeping/Laundry: Linen and Bedding	1,700		1,700
3.30	Housekeeping/Laundry: Special Cleaning	0		0

# Skilled Nursing Facility Cost Report

## WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>274,200</b>		<b>271,617</b>
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	17,459		17,459
3.37	Unit Clerk & Medical Records: Employee Benefits	944	195	749
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,143		1,143
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>19,546</b>		<b>19,351</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	0		0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	0		0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	0		0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	540		540
3.49	Social Service Worker: Employee Benefits	29	6	23
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	35		35
3.51	Social Service Worker: Purchased Service	80,752		80,752
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>81,356</b>		<b>81,350</b>
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

3.55	Interpreters: Purchased Service	0		0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	11,411		11,411
3.57	Indirect Restorative Therapy: Employee Benefits	617	128	489
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	747		747
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	12,591	12,591	0
3.61	Direct Restorative Therapy: Benefits	3,500	3,500	0
3.62	Direct Restorative Therapy: Consultants	18,026	18,026	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>46,892</b>		<b>12,647</b>
3.64	Recreational Therapy/Activities: Salaries	102,495		102,495
3.65	Recreational Therapy/Activities: Employee Benefits	7,135	1,147	5,988
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	5,117		5,117
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	25,288		25,288
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>140,035</b>		<b>138,888</b>
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	(1,843)		(1,843)
3.79	Variable Other Required Education	593		593
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

3.82	Physician Services: Medical Director	16,500		16,500
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	12,223	12,223	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	126,675		126,675
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	7,858		7,858
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>162,006</b>		<b>149,783</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>1,534,546</b>		<b>1,481,160</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>1,534,546</b>		<b>1,481,160</b>

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	146,693	0	146,693
4.2	Long-Term Interest Expense SNF-CR	224,223		224,223
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	4,903		4,903
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	46,221		46,221
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	135		135
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	16,448		16,448
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	3,600	3,600	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>442,223</b>		<b>438,623</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>442,223</b>		<b>438,623</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>6,183,995</b>		<b>5,564,966</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>6,183,995</b>		<b>5,564,966</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES****Other Business Activities**

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

**Other Business Revenue**

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



**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

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

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME****Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	4,504,280
1A.2	Other Revenue	409,211
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>4,913,491</b>
1A.4	Salaries and Wages	3,040,527
1A.5	Employee Benefits	165,996
1A.6	Supplies and Other (including Payroll Taxes)	2,570,713
1A.7	Interest Expense	224,223
1A.8	Provision for Bad Debt	35,843
1A.9	Depreciation and Amortization Expenses	146,693
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>6,183,995</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,270,504)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	755
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	115,859
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(1,153,890)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(1,153,890)</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

***Detail of Extraordinary Items***

<b>Table 1C</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

***Detail of Changes in Accounting Principles***

<b>Table 1D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**Cost Reported Statement of Operations**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	5,030,105
2.2	Total Nursing Expenses (Schedule 3)	2,971,565
2.3	Total Administrative and General Expenses (Schedule 3)	1,235,661
2.4	Total Variable Expenses (Schedule 3)	1,534,546
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	442,223
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>6,183,995</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(1,153,890)</b>

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

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,153,890)
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)		(1,153,890)

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	21,051
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	648,154
1.6	Less Reserve for Bad Debt	(6,013)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>642,141</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	(3,577,420)
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	(100)
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	2,500
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	0
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	34,561
<b>100</b>	<b>Total Current Assets</b>	<b>(2,877,267)</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Suspense	34,561
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>34,561</b>

**Non-Current Fixed Assets**

<b>Table 2</b>	<b>1</b>
<b>Line #</b>	<b>Account Balance</b>
2.1	44,000
2.2	0
2.3	1,004,323
2.4	210,848
2.5	11
2.6	0
<b>200</b>	<b>1,259,182</b>

**Skilled Nursing Facility Cost Report**  
**WEST SIDE HOUSE LTCF**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:14 PM

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	4,591,287
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	13,152
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	54,823
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(49,573)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	5,250
<b>300</b>	<b>Total Non-Current Assets</b>	4,609,689

**Detail of Other Deferred Charges and Non-Current Assets**

<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Utility Deposit	5,516
3A.2	Deferred Project Costs	1,720
3A.3	Deferred Financing Costs	36,428
3A.4	Accum Amort Def Fin Costs	(30,512)
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	13,152

**Total Assets**

<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	2,991,604

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	2,067,505
5.2	Accrued Expenses	1,192,045
5.3	Due to Insurance Payers	6,367
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	34,979
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	17,145
5.7	Accrued Salaries and Payroll Liabilities	41,677
5.8	State and Federal Taxes Payable	35,321
5.9	Accrued Interest Payable	72,616
5.10	Other Current Liabilities	(371,451)
<b>500</b>	<b>Total Current Liabilities</b>	<b>3,096,204</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1	EMPLOYEE UNION DUES PAYABLE	3,635
5A.2	UNION POLITICAL ACTION FUND	(1,207)
5A.3	MISC EMPLOYEE DEDUCTION	(10,716)
5A.4	DEPOSIT - SENIOR WHOLE HEALTH	131,175
5A.5	DEFERRED INCOME TAXES	(338,912)
5A.6	CAPITAL - CH XI FORGIVENESS	(155,198)
5A.7	SUSPENSE	(228)
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>(371,451)</b>



**Skilled Nursing Facility Cost Report**  
**WEST SIDE HOUSE LTCF**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:14 PM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	3,590,081
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>3,590,081</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>6,686,285</b>

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

<b>Table 8</b>						
<b>Table 8C</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Corporation</b>						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	2,080,658	0	249,525	(4,564,029)	(2,233,846)
8C.2	Prior Period Adjustment(s)				(306,945)	(306,945)
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				(1,153,890)	(1,153,890)
8C.7	Dividends Paid					0
<b>8C.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>2,080,658</b>	<b>0</b>	<b>249,525</b>	<b>(6,024,864)</b>	<b>(3,694,681)</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

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

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adj.	(306,945)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(306,945)</b>

**Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)**

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>2,991,604</b>

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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	44,000			44,000				44,000
1.2	Building	663,311			663,311	(663,311)	0	(663,311)	0
1.3	Improvements	2,387,306	6,780		2,394,086	(1,297,451)	(92,312)	(1,389,763)	1,004,323
1.4	Equipment	2,080,689	35,150		2,115,839	(1,850,610)	(54,381)	(1,904,991)	210,848
1.5	Software/Limited Life Assets	63,428			63,428	(63,417)	0	(63,417)	11
1.6	Motor Vehicles				0		0	0	0
100	<b>Total</b>	<b>5,238,734</b>	<b>41,930</b>	<b>0</b>	<b>5,280,664</b>	<b>(3,874,789 )</b>	<b>(146,693)</b>	<b>(4,021,482 )</b>	<b>1,259,182</b>

### Claimed Fixed Assets

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

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	83,500					83,500				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	663,311					663,311		0	0	0
2.4	Building REA-CR						0	2.50%		0	0
2.5	Improvements SNF-CR	2,387,304		6,780			2,394,084	5.00%	92,312	0	92,312
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	2,077,992		35,150			2,113,142	10.00%	54,381	0	54,381

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

2.8	Equipment REA-CR					0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	63,427				63,427	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR					0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>5,275,534</b>	<b>0</b>	<b>41,930</b>	<b>0</b>	<b>0</b>	<b>5,317,464</b>		<b>146,693</b>	<b>0 146,693</b>

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1974
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?	1,417,700
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?	31
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	16,883
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,594
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	0.5
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****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

***Changes in Facility or Realty Company Ownership***

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	218,060

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,153,890)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	998,811
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(155,079)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(41,930)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(41,930)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</b>

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

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(197,009)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>21,051</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS****Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	02/12/2021	60			60	91
1.2	12/31/1984	91			91	91
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.	60				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	40			107		11,250
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)	8					143
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>0</b>	<b>11,393</b>

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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
	5,418						9	16,824
								0
								0
								0
								0
								0
								0
								0
	99							250
								0
								0
								0
0	5,517	0	0	0	0	0	9	17,074



**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	27
3.2	0140.1	Number of MassHealth Admissions During Year	12
3.3	0150.0	Number of Discharges During Year	24
3.4	0190.0	Average Length of Stay	711
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	7

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

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

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Description</b>	<b>RN Wages</b>	<b>RN Hours</b>	<b>LPN Wages</b>	<b>LPN Hours</b>	<b>CNA Wages</b>	<b>CNA Hours</b>
1.1	Total Base Wages	409,134	4,099.0	704,723	14,539.0	795,648	33,816.0
1.2	Total Overtime Wages	7,237	121.0	5,049	117.0	190,468	6,804.0
1.3	Total Shift Differential			8,177		19,541	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>416,371</b>	<b>4,220.0</b>	<b>717,949</b>	<b>14,656.0</b>	<b>1,005,657</b>	<b>40,620.0</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Description</b>	<b>Median Hourly Shift Differential: Weekday Evening</b>	<b>Median Hourly Shift Differential: Weekday Night</b>	<b>Median Hourly Shift Differential: Weekend Day</b>	<b>Median Hourly Shift Differential: Weekend Evening</b>	<b>Median Hourly Shift Differential: Weekend Night</b>
2.1	Registered Nurses	1.00	2.00	2.00	3.00	4.00
2.2	Licensed Practical Nurses	1.00	2.00	2.00	3.00	4.00
2.3	Certified Nurse Aides	0.50	0.75	1.00	1.50	2.00

# Skilled Nursing Facility Cost Report

## WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

### Detail of Staff and Hours by Position

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development		0.0	
3.2	Plant Operations	1	0.4	762.0
3.3	Dietary Staff	5	5.3	11,066.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	6	6.1	12,606.0
3.6	Unit Clerk & Medical Records Staff	1	0.4	826.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator	1	1.5	3,076.0
3.9	Social Services Staff	1	0.0	18.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff	1	0.4	764.0
3.12	Restorative Therapy - Indirect Staff	1	0.3	594.0
3.13	Recreational Staff	3	2.6	5,408.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	2	2.4	4,982.0
3.17	Director of Nurses	1	0.7	1,445.0
3.18	Registered Nurses	2	2.0	4,220.0
3.19	Licensed Practical Nurses	7	7.0	14,656.0
3.20	Certified Nurse Aides	20	19.5	40,620.0
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			
<b>300</b>	<b>Total</b>	<b>53</b>	<b>49.6</b>	<b>103,123.0</b>

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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		0.0	#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	333.0	24,287	1,845.0	110,078	8,046.0	270,588		
4.3		T010	76.0	3,824	332.0	17,714	615.0	23,606		
4.4	Omama Home Healthcare	T5Z5					56.0	1,637		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		409.0	28,111	2,177.0	127,792	8,717.0	295,831	0.0	0
400	Total Temporary Nursing Service Agency Expenses		409.0	28,111	2,177.0	127,792	8,717.0	295,831	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	Nyame	Catherine	CNAs		131,344	0	0	131,344		
5.2	Coleman	Brianna	MDS Coordinator		110,881	0	0	110,881		
5.3	Odoi	Enoch	CNAs		102,729	0	0	102,729		
5.4	White	Nancy	Financial Documentation		90,399	0	0	90,399		
5.5	Goldman	Zachary	Administrator		114,677	0	0	114,677		

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

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	LB2C	No	06/16/2022	10/08/2023		1,337,651	3,606,320		
1.2	2nd Mortgage	Webster Bank	No	06/16/2022						
1.3										
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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
		16,239			(16,239)	9.750%	158,640		158,640
3,645,457			3,645,457		0	5.450%	64,971		64,971
					0				0
					0				0
					0				0
					(16,239)		223,611	0	223,611

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginnin g Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						0		0



# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 PM

## SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

# Skilled Nursing Facility Cost Report

## WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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:

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

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

### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/01/2023 4:58PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/01/2023 4:59PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/01/2023 5:02PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/01/2023 5:02PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

**Skilled Nursing Facility Cost Report****WEST SIDE HOUSE LTCF**

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Dr
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	08/23/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

--	--	--

# Skilled Nursing Facility Cost Report

WEST SIDE HOUSE LTCF

Filing Year: 2022

Date: 01/11/2024

Time: 1:14 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	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	09/05/2023
2.3	Last Name	Romano
2.4	First Name	Frank
2.5	Middle Name	C.
2.6	Title	Owner and President
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request