

Skilled Nursing Facility Cost Report**WORCESTER REHAB & HLTH CARE CT**

Filing Year: 2022

Date: 01/11/2024

Time: 1:36 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	WORCESTER REHAB & HLTH CARE CTR
1.2	MassHealth Provider ID	110094544A
1.3	Federal Employer Tax ID	454628138
1.4	VPN	0950178
1.5	Is the above information correct?	Yes
1.6	Facility Number	00233
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	119 Providence Street
1.11	City	Worcester
1.12	Zip	01604
1.13	Telephone	+1 (508) 860-5000
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.	Athena Health Care Associates, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates, Inc.
1.20	List realty company names as reported on each realty company cost report.	Worcester Landlord MA, 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
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

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

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

Skilled Nursing Facility Cost Report**WORCESTER REHAB & HLTH CARE CT**

Filing Year: 2022

Date: 01/11/2024

Time: 1:36 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
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024

Time: 1:36 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	26,202	0	26,202
1.2	Commercial Managed Care	256,401	6,617	263,018
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,977,821	222,134	2,199,955
1.5	Medicare Managed Care (Part C)	409,056	0	409,056
1.6	MassHealth Fee-for-Service	9,650,181	1,327,986	10,978,167
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	626,882	0	626,882
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	12,946,543	1,556,737	14,503,280

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
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	1,024
3.6	Prior Year Retroactive Revenue	824,097
3.7	Interest Income	0
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	119,913
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	945,034

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

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,448,314

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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	218,323		218,323
1.2	Director of Nurses: Employee Benefits	13,168	466	12,702
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	23,218		23,218
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	254,709		254,243
1.7	Registered Nurses: Salaries	908,778		908,778
1.8	Registered Nurses: Employee Benefits	54,811	1,939	52,872
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	96,644		96,644
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	4,288		4,288
1.200	Subtotal: Registered Nurses Expenses	1,064,521		1,062,582
1.12	Licensed Practical Nurses: Salaries	2,583,772		2,583,772
1.13	Licensed Practical Nurses: Employee Benefits	155,835	5,513	150,322
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	274,771		274,771
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	193		193
1.300	Subtotal: Licensed Practical Nurses Expenses	3,014,571		3,009,058
1.17	Certified Nurse Aides: Salaries	2,757,509		2,757,509
1.18	Certified Nurse Aides: Employee Benefits	166,314	5,882	160,432
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	293,246		293,246
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	88,975		88,975
1.400	Subtotal: Certified Nurse Aides Expenses	3,306,044		3,300,162

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		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	7,639,845		7,626,045

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	7,639,845		7,626,045

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	199,547		199,547
2.2	Administration: Employee Benefits	12,035	426	11,609
2.3	Administration: Payroll Taxes incl Workers Comp.	21,221		21,221
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
2.100	Subtotal: Administration & Officers Expenses	232,803		232,377
2.7	Clerical Staff: Salaries	351,839		351,839
2.8	Clerical Staff: Employee Benefits	21,221	751	20,470
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	37,416		37,416
2.10	Clerical Staff: Purchased Service	25,344		25,344
2.200	Subtotal: Clerical Staff Expenses	435,820		435,069
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	86,932		86,932
2.12	Office Supplies	44,297		44,297
2.13	Telecommunications (e.g. Internet, Phone)	81,671		81,671

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,174		3,174
2.16	Advertising: Help Wanted	9,563		9,563
2.17	Licenses and Dues: Patient Care Related Portion	27,585	2,532	25,053
2.18	Continuing Professional Education / Training and Development	1,460		1,460
2.19	Accounting Services (Not related to appeals)	21,043		21,043
2.20	Insurance: Malpractice & General Liability	124,424		124,424
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	46,784		46,784
2.23	Non-Allowable A & G Expenses	1,698,244	1,698,244	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		49,157	49,157
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		373,210	373,210
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		17,070	17,070
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,145,177		883,838
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,813,800		1,551,284
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		119,913	119,913
2.500	Subtotal: Administrative & General Recoverable Income	0		119,913
200	Total: Net Administrative & General Expenses After Recoverable Income	2,813,800		1,431,371

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	44,909
2A.2	Subscriptions	1,875
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	46,784

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,690
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	55,663
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	267,881
2B.11	Fines, Late Fees, Penalties, including Interest	137,329
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	189,278
2B.15	User Fee Assessment	1,043,184
2B.16	Other Non-Allowable A&G Expenses	2,219
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,698,244

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	0		0
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
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	500,035		500,035
3.6	Plant Operation: Employee Benefits	30,159	1,067	29,092
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	53,176		53,176

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

3.8	Plant Operation: Purchased Service	64,886		64,886
3.9	Plant Operation: Supplies and Expenses	24,735		24,735
3.10	Plant Operation: Utilities	325,770		325,770
3.11	Plant Operation: Repairs	88,524		88,524
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,087,285		1,086,218
3.13	Dietician: Salaries	73,825		73,825
3.14	Dietician: Employee Benefits	4,453	158	4,295
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,851		7,851
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	86,129		85,971
3.18	Dietary: Salaries	585,319		585,319
3.19	Dietary: Employee Benefits	35,302	1,249	34,053
3.20	Dietary: Payroll Taxes incl Workers Comp.	62,246		62,246
3.21	Dietary: Food	526,802		526,802
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	88,472		88,472
3.400	Subtotal: Dietary Expenses	1,298,141		1,296,892
3.24	Housekeeping/Laundry: Salaries	434,977		434,977
3.25	Housekeeping/Laundry: Employee Benefits	26,235	928	25,307
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	46,258		46,258
3.27	Housekeeping/Laundry: Purchased Service	137,427		137,427
3.28	Housekeeping/Laundry: Supplies and Expenses	73,784		73,784
3.29	Housekeeping/Laundry: Linen and Bedding	4,799		4,799
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	723,480		722,552
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	0		0

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	613,050		613,050
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	36,975	1,308	35,667
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	65,195		65,195
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	715,220		713,912
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	276,477		276,477
3.49	Social Service Worker: Employee Benefits	16,675	590	16,085
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	29,402		29,402
3.51	Social Service Worker: Purchased Service	3,870		3,870
3.1000	Subtotal: Social Service Worker Expenses	326,424		325,834
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	171,389		171,389
3.57	Indirect Restorative Therapy: Employee Benefits	10,337	366	9,971
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	18,226		18,226
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	296,305	296,305	0

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

3.61	Direct Restorative Therapy: Benefits	49,382	49,382	0
3.62	Direct Restorative Therapy: Consultants	97	97	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	545,736		199,586
3.64	Recreational Therapy/Activities: Salaries	353,722		353,722
3.65	Recreational Therapy/Activities: Employee Benefits	21,334	755	20,579
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	37,617		37,617
3.67	Recreational Therapy/Activities: Purchased Service	175		175
3.68	Recreational Therapy/Activities: Supplies and Expenses	33,605		33,605
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	446,453		445,698
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	100	100	0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	48,000		48,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	4,950		4,950
3.86	Physician Services: Other	3,142	3,142	0
3.87	Legend Drugs	792,501	792,501	0
3.88	Personal Protective Equipment	0		0

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

3.89	House Supplies Not Resold	336,482		336,482
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	17,300		17,300
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	1,202,475		406,732
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,431,343		5,283,395
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	6,431,343		5,283,395

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	144,066	(67,416)	211,482
4.2	Long-Term Interest Expense SNF-CR	11,267	7,867	3,400
4.3	Long-Term Interest Expense REA-CR		313,042	313,042
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	(10,731)		(10,731)
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		8,142	8,142
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		96,821	96,821
4.10	Personal Property Tax Expense SNF-CR	12,713		12,713
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	19,110		19,110
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,009,190	1,009,190	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	1,185,615		653,979
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,185,615		653,979

Skilled Nursing Facility Cost Report**WORCESTER REHAB & HLTH CARE CT**

Filing Year: 2022

Date: 01/11/2024

Time: 1:36 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	18,070,603		15,114,703
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	18,070,603		14,994,790

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	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

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

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,503,280
1A.2	Other Revenue	945,034
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	15,448,314
1A.4	Salaries and Wages	10,028,562
1A.5	Employee Benefits	604,854
1A.6	Supplies and Other (including Payroll Taxes)	7,100,443
1A.7	Interest Expense	3,400
1A.8	Provision for Bad Debt	189,278
1A.9	Depreciation and Amortization Expenses	144,066
1A.200	Total Operating Expenses	18,070,603
1A.300	Income(Loss) from Operations	(2,622,289)
	Non-Operating Income and Expenses	
1A.10	Interest Income	0
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)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(2,622,289)
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)	(2,622,289)

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

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

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

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,448,314
2.2	Total Nursing Expenses (Schedule 3)	7,639,845
2.3	Total Administrative and General Expenses (Schedule 3)	2,813,800
2.4	Total Variable Expenses (Schedule 3)	6,431,343
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,185,615
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,070,603
200	Cost Reported Net Income(Loss)	(2,622,289)

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)		(2,622,289)
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)		(2,622,289)

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	73,111
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	1,122,210
1.6	Less Reserve for Bad Debt	(66,908)
1.100	Subtotal: Net Patient Accounts Receivable	1,055,302
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	63,449
1.9	Interest Receivable	0
1.10	Supply Inventory	32,741
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	83,771
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	260,493
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	1,568,867

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	0
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	533,565
2.4	Equipment	503,890
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,037,455

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	1,231,817
3.4	Construction in Progress	38,000
3.5	Mortgage Acquisition Costs	284,309
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(109,735)
3.100	Net Mortgage Acquisition Costs	174,574
300	Total Non-Current Assets	1,444,391

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	DEPOSITS-UTILITIES	3,781
3A.2	DEBT SERVICE RESERVE FUND	25,733
3A.3	INTANGIBLE ASSETS	1,202,303
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	1,231,817

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,050,713

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	4,955,296
5.2	Accrued Expenses	443,029
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	888,101
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	6,286,426

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	0

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	713,901
6.2	Due to Related Parties, Subsidiaries, and Affiliates	24,450,963
6.3	Other Long-Term Debt	1,067,496
600	Total Non-Current Liabilities	26,232,360

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	32,518,786

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	(26,417,482)
8B.2	Prior Period Adjustment(s)	571,698
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(2,622,289)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(28,468,073)

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment	571,698
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	571,698
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	4,050,713

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0			0				0
1.2	Building	0			0		0	0	0
1.3	Improvements	749,558	183,339		932,897	(336,129)	(63,203)	(399,332)	533,565
1.4	Equipment	958,872	112,345		1,071,217	(486,464)	(80,863)	(567,327)	503,890
1.5	Software/Limited Life Assets	0			0		0	0	0
1.6	Motor Vehicles	0			0		0	0	0
100	Total	1,708,430	295,684	0	2,004,114	(822,593)	(144,066)	(966,659)	1,037,455

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	10,269					10,269				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	2,668,271					2,668,271	2.50%		66,707	66,707
2.5	Improvements SNF-CR	681,965		183,339			865,304	5.00%	63,203	0	63,203
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	911,438		112,345			1,023,783	10.00%	80,863	0	80,863

Skilled Nursing Facility Cost Report

WORCESTER REHAB & HLTH CARE CT

Filing Year: 2022

Date: 01/11/2024

Time: 1:36 PM

2.8	Equipment REA-CR	1,011,078					1,011,078	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	(1,817)					(1,817)	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	2,129					2,129	33.33%		709	709
200	Total Claimed Fixed Assets	5,283,333	0	295,684	0	0	5,579,017		144,066	67,416	211,482

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1962
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	3,161,800
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?	82
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	59,764
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	31,761
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	0.8
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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)	(19,846)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(2,622,289)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	3,010,930
200	Net Cash from Operating Activities	388,641

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(295,684)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(295,684)

Cash Flows from Financing Activities

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

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	92,957
500	Cash and Cash Equivalents (End of Year)	73,111

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1					0	
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.	160				
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	48	924		2,936	1,213	44,562
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	48	924	0	2,936	1,213	44,562

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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
								49,683
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	49,683

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
 Filing Year: 2022

Date: 01/11/2024
 Time: 1:36 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	289
3.2	0140.1	Number of MassHealth Admissions During Year	65
3.3	0150.0	Number of Discharges During Year	289
3.4	0190.0	Average Length of Stay	172
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	226
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	152

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	768,619	14,217.0	1,466,432	37,034.0	1,903,558	86,897.0
1.2	Total Overtime Wages	119,349	2,034.0	948,513	17,737.0	587,958	18,810.0
1.3	Total Shift Differential	20,810		168,827		265,993	
1.4	Total Other Differentials						
100	Total	908,778	16,251.0	2,583,772	54,771.0	2,757,509	105,707.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	8.00	4.00	4.00	10.00	5.00
2.2	Licensed Practical Nurses	8.00	4.00	4.00	10.00	5.00
2.3	Certified Nurse Aides	8.00	4.00	4.00	10.00	5.00

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024

Time: 1:36 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	0	0.0	0.0
3.2	Plant Operations	3	2.8	5,847.0
3.3	Dietary Staff	14	13.7	28,544.0
3.4	Dietician	1	0.9	1,783.0
3.5	Housekeeping/Laundry Staff	11	11.0	22,817.0
3.6	Unit Clerk & Medical Records Staff	0	0.0	0.0
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	8	8.4	17,534.0
3.9	Social Services Staff	4	4.2	8,730.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	2	1.7	3,494.0
3.12	Restorative Therapy - Indirect Staff	3	3.3	6,940.0
3.13	Recreational Staff	6	6.1	12,611.0
3.14	Administration and Officers	1	0.9	1,939.0
3.15	Security Staff	8	8.1	16,882.0
3.16	Clerical Staff	6	5.6	11,627.0
3.17	Director of Nurses	1	1.3	2,744.0
3.18	Registered Nurses	8	7.8	16,251.0
3.19	Licensed Practical Nurses	26	26.3	54,771.0
3.20	Certified Nurse Aides	51	50.8	105,707.0
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	153	153.0	318,221.0

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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									
Registered Temporary Nursing Service Agencies										
4.2	Agapes Medical Staffing INC	TIV8	5.0	281						
4.3			16.0	1,851			1,457.0	83,375		
4.4	WW Staffing LLC	TR7R	34.0	2,156	4.0	193				
4.5							160.0	5,600		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		55.0	4,288	4.0	193	1,617.0	88,975	0.0	0
400	Total Temporary Nursing Service Agency Expenses		55.0	4,288	4.0	193	1,617.0	88,975	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	Issac	Njoroge	LPN	Nursing	329,522	0	0	329,522		
5.2	Muiruri	Jacqueline	LPN	Nursing	260,791	0	0	260,791		
5.3	Yanna	Frederick	LPN	Nursing	251,708	0	0	251,708		
5.4	Kemboi	Elizabeth	LPN	Nursing	238,062	0	0	238,062		
5.5	Sarpong	Shirley	RN Supervisor	Nursing	212,250	0	0	212,250		

Skilled Nursing Facility Cost Report**WORCESTER REHAB & HLTH CARE CT**

Filing Year: 2022

Date: 01/11/2024

Time: 1:36 PM

Earnings and Compensation Disclosures

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

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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			12/21/2015	03/31/2026	124	0	823,453	284,309	7,867
1.2	Other	ProCare	Yes	02/15/2022	01/15/2024	24	24,771	561,752	0	0
1.3	Other	ProCare	Yes	02/15/2022				898,760		
1.4	Other	Harrington Hospital	No	12/15/2022	05/15/2023	6	20,210	114,393	0	0
1.5										
100	TOTALS								284,309	7,867

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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
713,901	0	0	0		713,901	12.500%	0	3,400	11,267
561,752		249,830			311,922				0
898,760					898,760				0
114,393		19,065			95,328				0
					0				0
					2,019,911		0	3,400	11,267

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Healthcare Finance	No	5,476,435	(4,516,738)	09/25/2012	0	959,697	4.220%	267,881
2.2	Due to Affiliates	Yes	16,080,474		09/25/2012	16,000,699	79,775	5.000%	0
2.3	Due to Landlord/Tenant	Yes	767,579	22,392,927			23,160,506		
2.4							0		
2.5							0		
200	Total Working Capital Interest						24,199,978		267,881

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
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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
09/20/2023 5:22PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/20/2023 5:22PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/20/2023 5:22PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
09/21/2023 10:36AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 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 Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/22/2023

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

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Skilled Nursing Facility Cost Report
WORCESTER REHAB & HLTH CARE CT
Filing Year: 2022

Date: 01/11/2024
Time: 1:36 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/25/2023
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
2.6	Title	Chief Financial Officer
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