

Skilled Nursing Facility Cost Report
CASA DE RAMANA REHABILITATION CENTER
Filing Year: 2022

Date: 10/01/2024
Time: 1:12 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	CASA DE RAMANA REHABILITATION CENTER
1.2	MassHealth Provider ID	110155407A
1.3	Federal Employer Tax ID	841778497
1.4	VPN	0950745
1.5	Is the above information correct?	Yes
1.6	Facility Number	00279
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	485 Franklin Street
1.11	City	Framingham
1.12	Zip	01702
1.13	Telephone	+1 (508) 872-8801
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Landmark Management Solutions LLC
1.19	List the name of the entity that holds the nursing facility license.	Casa De Ramana Rehabilitation Center
1.20	List realty company names as reported on each realty company cost report.	Bentley Casa Real Estate, 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?	Yes

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Stephen Duarte
2.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
2.3	Title	CFO
2.4	Street Address	57 Wingate St
2.5	City	Haverhill
2.6	State	MA
2.7	Zip Code	01832
2.8	Phone Number	+1 (978) 372-4004
2.9	Email Address	sduarte@landmarkhealth.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	Fran Petricone
3.3	Nursing Facility or Firm Name	Laanmark Management Solutions LLC
3.4	Title	Preparer
3.5	Street Address	57 WIngate St
3.6	City	Haverhill
3.7	State	MA
3.8	Zip Code	01832
3.9	Phone Number	+1 (978) 372-4004
3.10	Email Address	sduarte@landmarkhealth.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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	Adult Day Health	St Francis Adult Day Health	1907107	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.2	Other	The Pavilion Rehab & Nursing Cente	0940011	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.3	Other	St Francis Rehab & Nursing Center	0941123	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.4	Other	St Joseph Nursing Center	0940020	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	634,910	42	634,952
1.2	Commercial Managed Care	464,543	114,649	579,192
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,466,808	282,279	2,749,087
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	4,693,648	29	4,693,677
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	838,506		838,506
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	417,733	42	417,775
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	9,516,148	397,041	9,913,189

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		

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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	715
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(39,923)
3.7	Interest Income	74
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	10,829
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	752,966
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	724,661

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)	Unrealized Gain or loss on investment	715
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		715

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	10,637,850

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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	224,991		224,991
1.2	Director of Nurses: Employee Benefits	14,240		14,240
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	22,805		22,805
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	262,036		262,036
1.7	Registered Nurses: Salaries	437,606		437,606
1.8	Registered Nurses: Employee Benefits	27,696		27,696
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	44,356		44,356
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	509,658		509,658
1.12	Licensed Practical Nurses: Salaries	1,945,090		1,945,090
1.13	Licensed Practical Nurses: Employee Benefits	123,104		123,104
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	197,156		197,156
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	277	0	277
1.300	Subtotal: Licensed Practical Nurses Expenses	2,265,627		2,265,627
1.17	Certified Nurse Aides: Salaries	1,329,928		1,329,928
1.18	Certified Nurse Aides: Employee Benefits	84,170		84,170
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	134,803		134,803
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	53,812	0	53,812
1.400	Subtotal: Certified Nurse Aides Expenses	1,602,713		1,602,713

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,640,034		4,640,034

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	4,640,034		4,640,034

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	227,868		227,868
2.2	Administration: Employee Benefits	14,422		14,422
2.3	Administration: Payroll Taxes incl Workers Comp.	23,097		23,097
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	265,387		265,387
2.7	Clerical Staff: Salaries	344,000		344,000
2.8	Clerical Staff: Employee Benefits	21,772		21,772
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	34,868		34,868
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	400,640		400,640
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	142,096		142,096
2.12	Office Supplies	56,666		56,666
2.13	Telecommunications (e.g. Internet, Phone)	32,221		32,221

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,179		3,179
2.16	Advertising: Help Wanted	30,412		30,412
2.17	Licenses and Dues: Patient Care Related Portion	17,243		17,243
2.18	Continuing Professional Education / Training and Development	1,204		1,204
2.19	Accounting Services (Not related to appeals)	37,659		37,659
2.20	Insurance: Malpractice & General Liability	103,739		103,739
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	54,071		54,071
2.23	Non-Allowable A & G Expenses	1,477,779	1,477,779	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)		533,695	533,695
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		14,714	14,714
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,956,269		1,026,899
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,622,296		1,692,926
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		10,829	10,829
2.500	Subtotal: Administrative & General Recoverable Income	0		10,829
200	Total: Net Administrative & General Expenses After Recoverable Income	2,622,296		1,682,097

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Purch Services	27,601
2A.2	Flowers	175
2A.3	Bank Charges	26,295
2A.100	Subtotal: Other A&G Expenses	54,071

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	7,100
2B.2	Licenses and Dues: Not Related to Resident Care	1,455
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	32,519
2B.7	Key Person Insurance	
2B.8	Management Company Fees	531,379
2B.9	Management Consultants	
2B.10	Interest on Working Capital	59,927
2B.11	Fines, Late Fees, Penalties, including Interest	74,038
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	134,440
2B.15	User Fee Assessment	636,921
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,477,779

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

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3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	69,735		69,735
3.6	Plant Operation: Employee Benefits	4,413		4,413
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,068		7,068
3.8	Plant Operation: Purchased Service	86,445		86,445
3.9	Plant Operation: Supplies and Expenses	29,851		29,851
3.10	Plant Operation: Utilities	259,242		259,242
3.11	Plant Operation: Repairs	41,198		41,198
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	497,952		497,952
3.13	Dietician: Salaries	72,470		72,470
3.14	Dietician: Employee Benefits	4,587		4,587
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,346		7,346
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	84,403		84,403
3.18	Dietary: Salaries	445,670		445,670
3.19	Dietary: Employee Benefits	28,206		28,206
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,174		45,174
3.21	Dietary: Food	305,165		305,165
3.22	Dietary: Purchased Service	1,152		1,152
3.23	Dietary: Supplies and Expenses	33,131		33,131
3.400	Subtotal: Dietary Expenses	858,498		858,498
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	298,231		298,231
3.28	Housekeeping/Laundry: Supplies and Expenses	23,824		23,824
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	322,055		322,055
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	55,621		55,621
3.37	Unit Clerk & Medical Records: Employee Benefits	3,520		3,520
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,638		5,638
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	64,779		64,779
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	146,590		146,590
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,278		9,278
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	14,859		14,859
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	170,727		170,727
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	80,534		80,534
3.49	Social Service Worker: Employee Benefits	5,097		5,097
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	8,163		8,163
3.51	Social Service Worker: Purchased Service	44,255		44,255
3.1000	Subtotal: Social Service Worker Expenses	138,049		138,049
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	122,679		122,679
3.57	Indirect Restorative Therapy: Employee Benefits	7,764		7,764
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	12,435		12,435
3.59	Indirect Restorative Therapy: Consultants	2,287		2,287
3.60	Direct Restorative Therapy: Salaries	555,107	555,107	0
3.61	Direct Restorative Therapy: Benefits	91,399	91,399	0
3.62	Direct Restorative Therapy: Consultants	10,349	10,349	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	802,020		145,165
3.64	Recreational Therapy/Activities: Salaries	182,521		182,521
3.65	Recreational Therapy/Activities: Employee Benefits	11,552		11,552
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,501		18,501
3.67	Recreational Therapy/Activities: Purchased Service	16,193		16,193
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,749		5,749
3.69	Recreational Therapy/Activities: Transportation	12,463	12,463	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	246,979		234,516
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	672		672
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	48,081		48,081
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	2,329		2,329
3.87	Legend Drugs	218,940	218,940	0
3.88	Personal Protective Equipment	34,407		34,407
3.89	House Supplies Not Resold	123,118		123,118
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	17,271		17,271
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	444,818		225,878
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,630,280		2,742,022
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		752,966	752,966
3.1800	Subtotal: Variable Recoverable Income	0		752,966
300	Total: Net Variable Expenses Including Recoverable Income	3,630,280		1,989,056

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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	146,207	(35,059)	181,266
4.2	Long-Term Interest Expense SNF-CR	88,738	74	88,664
4.3	Long-Term Interest Expense REA-CR		230,618	230,618
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	22,941		22,941
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	88,332		88,332
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	130		130
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	34,838		34,838
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	315,225	315,225	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	696,411		646,789
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	696,411		646,789

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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	11,589,021		9,721,771
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	11,589,021		8,957,976

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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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	9,873,266
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	9,873,266
1A.4	Salaries and Wages	6,240,411
1A.5	Employee Benefits	1,027,487
1A.6	Supplies and Other (including Payroll Taxes)	3,891,812
1A.7	Interest Expense	148,665
1A.8	Provision for Bad Debt	134,440
1A.9	Depreciation and Amortization Expenses	146,207
1A.200	Total Operating Expenses	11,589,022
1A.300	Income(Loss) from Operations	(1,715,756)
	Non-Operating Income and Expenses	
1A.10	Interest Income	75
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	715
1A.14	Other Non-Operating Income(Expense)	10,829
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,704,137)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	752,966
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(951,171)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1	COVID and other grants	752,966
1C.100	Subtotal: Cumulative Extraordinary Items	752,966

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	10,637,850
2.2	Total Nursing Expenses (Schedule 3)	4,640,034
2.3	Total Administrative and General Expenses (Schedule 3)	2,622,296
2.4	Total Variable Expenses (Schedule 3)	3,630,280
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	696,411
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	11,589,021
200	Cost Reported Net Income(Loss)	(951,171)

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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)		(951,171)
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)		(951,171)

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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	14,046
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,287,781
1.6	Less Reserve for Bad Debt	(132,776)
1.100	Subtotal: Net Patient Accounts Receivable	1,155,005
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	181,643
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	3,014
1.12	Prepaid Interest	
1.13	Prepaid Insurance	56,000
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	31,432
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,441,140

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	3,833
2.4	Equipment	339,871
2.5	Software/Limited Life Assets	556
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	344,260

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	5,478
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	535,888
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	16,250
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(3,160)
3.100	Net Mortgage Acquisition Costs	13,090
300	Total Non-Current Assets	554,456

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Restricted Cash	10,000
3A.2	Other Long Term AR	55,442
3A.3	Right to Use Asset Building	470,446
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	535,888

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,339,856

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,137,599
5.2	Accrued Expenses	443,194
5.3	Due to Insurance Payers	3,075
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	843,153
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	2,094,463
5.7	Accrued Salaries and Payroll Liabilities	315,971
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	5,586
5.10	Other Current Liabilities	485,161
500	Total Current Liabilities	6,328,202

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	11,775
5A.2	Current Portion Operating Lease	291,965
5A.3	Operating Lease	181,421
5A.100	Subtotal: Other Current Liabilities	485,161

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	45,469
600	Total Non-Current Liabilities	45,469

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,373,671

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(1,482,644)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(951,171)
8B.5	Proprietor/Partner Drawings	(1,600,000)
8B.100	Owner's Equity Balance: Current Year	(4,033,815)

Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

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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)	2,339,856

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	2,818	1,884		4,702	(446)	(423)	(869)	3,833
1.4	Equipment	620,371	36,029		656,400	(176,855)	(139,674)	(316,529)	339,871
1.5	Software/Limited Life Assets	19,998			19,998	(13,332)	(6,110)	(19,442)	556
1.6	Motor Vehicles				0			0	0
100	Total	643,187	37,913	0	681,100	(190,633)	(146,207)	(336,840)	344,260

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	622,500					622,500				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	1,867,500					1,867,500			46,688	46,688
2.5	Improvements SNF-CR	2,818		1,884			4,702	5.00%	423	(188)	235
2.6	Improvements REA-CR	1,015,587					1,015,587	5.00%		51,043	51,043
2.7	Equipment SNF-CR	620,371		36,029			656,400	10.00%	139,674	(74,033)	65,641

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2.8	Equipment REA-CR	110,000				110,000	10.00%		11,000	11,000
2.9	Software/Limited Life Assets SNF-CR	19,998				19,998	33.33%	6,110	549	6,659
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	4,258,774	0	37,913	0	0 4,296,687		146,207	35,059	181,266

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1968
3.2	What was the date of the most recent assessed property value of this facility?	03/18/2019
3.3	What was the value from the most recent municipal property assessment for this facility?	4,700,000
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes
3.6	What is the number of nursing facility resident rooms?	60
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	27,118
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	24,983
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?	11.7
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

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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	Sale of Nursing Facility Between Current Owners (e.g. related parties)	05/26/2022	Paul Solimine	Steven Raso	1,000
4.2	Sale of Nursing Facility Between Current Owners (e.g. related parties)	05/26/2022	Mike Castro	Steven Raso	1,000
4.3	Sale of Realty Company	05/26/2022	Paul Solimine and Mike Castro	Steven Raso	1,598,000

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)	9,352

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(951,171)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	429,312
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,580,577)
200	Net Cash from Operating Activities	(2,102,436)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(37,914)
3.2	Cash Flows from Other Investing Activities	764,584
300	Net Cash from Investing Activities	726,670

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	1,678,445
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(297,986)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	1,380,459

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	4,693
500	Cash and Cash Equivalents (End of Year)	14,045

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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	08/01/2021	116			116	124
1.2	07/11/2022	116	0		116	124
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.	116				
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	1,573	883	36	3,670	660	22,417
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)						306
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,573	883	36	3,670	660	22,723

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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
24	3,070				41			32,374
								0
								0
								0
								0
								0
								0
								0
								0
								306
								0
								0
								0
24	3,070	0	0	0	41	0	0	32,680

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	163
3.2	0140.1	Number of MassHealth Admissions During Year	21
3.3	0150.0	Number of Discharges During Year	118
3.4	0190.0	Average Length of Stay	144
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	130
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	100

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	359,452	8,146.9	1,295,572	34,532.9	867,942	42,417.9
1.2	Total Overtime Wages	29,439	341.3	383,663	6,858.4	209,670	6,715.2
1.3	Total Shift Differential	12,174		112,628		90,114	
1.4	Total Other Differentials						
100	Total	401,065	8,488.2	1,791,863	41,391.3	1,167,726	49,133.1

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.50	2.75	2.75	3.25	3.50
2.2	Licensed Practical Nurses	2.50	2.75	2.75	3.25	3.50
2.3	Certified Nurse Aides	2.00	2.25	2.25	2.75	3.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	1	1.0	2,125.2
3.3	Dietary Staff	10	9.9	20,656.0
3.4	Dietician	1	0.6	1,270.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,077.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.2	2,488.8
3.9	Social Services Staff	1	0.8	1,851.6
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	5	5.5	11,593.3
3.12	Restorative Therapy - Indirect Staff	1	1.2	2,562.2
3.13	Recreational Staff	4	4.2	8,873.6
3.14	Administration and Officers	1	1.0	2,206.1
3.15	Security Staff			
3.16	Clerical Staff	5	5.2	10,835.1
3.17	Director of Nurses	1	1.7	3,578.9
3.18	Registered Nurses	4	4.4	8,488.2
3.19	Licensed Practical Nurses	16	21.1	41,391.3
3.20	Certified Nurse Aides	20	25.1	49,133.1
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	72	83.9	169,130.4

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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	Intelycare, Inc.	TM7F				277	7.6	53,812	1,440.8	
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	277	7.6	53,812	1,440.8	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	277	7.6	53,812	1,440.8	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	Brady	Stacey	Administrator	Administrative & General	221,756			221,756		
5.2	Kamande	Bryan	LPN	Nursing	171,871			171,871		
5.3	Myers	Betty	LPN	Nursing	173,446			173,446		
5.4	Perry	Irene	DON	Nursing	166,328			166,328		
5.5	Ssentongo	Michael	LPN	Nursing	188,490			188,490		

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

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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	Capital Lease	Kypcere	No	10/01/2019	02/01/2024	53	635	22,771		
1.2	Capital Lease	Northstar	No	10/01/2019	09/01/2024	60	1,689	67,075		
1.3	Capital Lease	Delage	No	02/05/2020	01/05/2025	60	139	6,800		
1.4	Capital Lease	Blue Street	No	10/01/2020	09/01/2024	36	699	19,806		
1.5	Capital Lease	Blue Street IT 2022	No	04/01/2022	03/31/2025	36	340	9,432		
1.6	Capital Lease	UBEO Cp [iers	No	06/17/2022	05/31/2027	60	635	24,002		
1.7	Other	Ecolab	No	01/01/2022	03/31/2025	15	316	4,539		
1.8	Other	Pitney Bowes	No	01/01/2022	03/31/2023	39	81	2,774		
1.9	Other	Rent	Yes	01/01/2022	07/31/2024	31	26,269	738,385		
1.10	Other									
100	TOTALS								0	0

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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
12,911		2,588	10,323	06/30/2022	0	19.940%	1,001		1,001
43,934		13,150			30,784	17.620%	6,478		6,478
4,524		1,342			3,182	8.400%	329		329
18,049		5,178			12,871	16.260%	2,510		2,510
	9,432	1,678			7,754	16.260%	1,043		1,043
	24,002	1,738			22,264	19.960%	2,710	1,824	4,534
	4,539	3,595			944	8.000%			0
	2,774	778			1,996	8.000%			0
	738,385	267,939			470,446	8.000%			0
					0				0
					550,241		14,071	1,824	15,895

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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	CNH	No	384,632	78,445	08/01/2019		463,077	9.500%	43,913
2.2	Bentley Saint Joseph Real Estate LLC	Yes		1,600,000	05/26/2027		1,600,000	8.000%	74,667
200	Total Working Capital Interest						2,063,077		118,580

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 <i>MUST</i> 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 <i>MUST</i> 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):

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

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

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/27/2023 7:41PM	(1) Footnotes and Explanations	Footnotes.pdf	application/pdf	Francine Petricone
08/27/2023 7:42PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
08/27/2023 7:44PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
09/16/2023 12:52PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Francine Petricone
09/16/2023 8:49PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone

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	Fran Petricone
1.2	Nursing Facility or Firm Name	Laanmark Management Solutions LLC
1.3	Title	Preparer
1.4	Street Address	57 WIngate St
1.5	City	Haverhill
1.6	State	MA
1.7	Zip Code	01832
1.8	Phone Number	+1 (978) 372-4004
1.9	Email Address	sduarte@landmarkhealth.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:	09/18/2023

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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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	09/19/2024
2.3	Last Name	Duarte
2.4	First Name	Stephen
2.5	Middle Name	J.
2.6	Title	Corporate Controller
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