

Skilled Nursing Facility Cost Report
LUTHERAN REHABILITATION AND SKILLED CARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 1:13 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LUTHERAN REHABILITATION AND SKILLED CARE CENTER
1.2	MassHealth Provider ID	110174434A
1.3	Federal Employer Tax ID	
1.4	VPN	0950907
1.5	Is the above information correct?	Yes
1.6	Facility Number	00255
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	26 Harvard Street
1.11	City	Worcester
1.12	Zip	01609
1.13	Telephone	+1 (508) 754-8877
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Lutheran Housing Corp of Brockton
1.20	List realty company names as reported on each realty company cost report.	
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

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-101
3.10	Email Address	jonathan.langfield@claconnect.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						
4.2						
4.3						
4.4						
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	1,530,660	9	1,530,669
1.2	Commercial Managed Care	569,002	2,758	571,760
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,649,501	217,615	1,867,116
1.5	Medicare Managed Care (Part C)	57,874		57,874
1.6	MassHealth Fee-for-Service	2,940,233		2,940,233
1.7	MassHealth Managed Care	459,889		459,889
1.8	Senior Care Options	2,543,210		2,543,210
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,174,753		1,174,753
1.13	DTA & EAEDC	2,057,934		2,057,934
1.14	Veteran's Affairs & Other Public	1,126,945	111,042	1,237,987
1.15	Other Payer Revenue	14,833		14,833
100	Total Nursing Facility Revenue	14,124,834	331,424	14,456,258

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	679,678
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	32,013
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	25,655
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	42,839
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	780,185

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Testing	323,400
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Medicaid Stimulus	337,734
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	5,985
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant	3,000
4.5	Other Endowment and Non-Recoverable Revenue		9,559
400	Total Endowment and Non-Recoverable Revenue		679,678

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,236,443

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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	141,475		141,475
1.2	Director of Nurses: Employee Benefits	6,871		6,871
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,098		13,098
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	161,444		161,444
1.7	Registered Nurses: Salaries	658,542		658,542
1.8	Registered Nurses: Employee Benefits	31,980		31,980
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	60,966		60,966
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	31,655	12,971	18,684
1.200	Subtotal: Registered Nurses Expenses	783,143		770,172
1.12	Licensed Practical Nurses: Salaries	1,685,262		1,685,262
1.13	Licensed Practical Nurses: Employee Benefits	81,842		81,842
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	156,016		156,016
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	218,288	39,220	179,068
1.300	Subtotal: Licensed Practical Nurses Expenses	2,141,408		2,102,188
1.17	Certified Nurse Aides: Salaries	2,469,694		2,469,694
1.18	Certified Nurse Aides: Employee Benefits	119,936		119,936
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	228,635		228,635
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	21,593	0	21,593
1.400	Subtotal: Certified Nurse Aides Expenses	2,839,858		2,839,858

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	437		437
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	437		437
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,926,290		5,874,099

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,926,290		5,874,099

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	139,769		139,769
2.2	Administration: Employee Benefits	6,788		6,788
2.3	Administration: Payroll Taxes incl Workers Comp.	12,939		12,939
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	159,496		159,496
2.7	Clerical Staff: Salaries	479,333		479,333
2.8	Clerical Staff: Employee Benefits	23,277		23,277
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	44,375		44,375
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	546,985		546,985
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	103,330		103,330
2.12	Office Supplies	32,539		32,539
2.13	Telecommunications (e.g. Internet, Phone)	89,144		89,144

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	5,942		5,942
2.16	Advertising: Help Wanted	48,641		48,641
2.17	Licenses and Dues: Patient Care Related Portion	7,310		7,310
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	37,350		37,350
2.20	Insurance: Malpractice & General Liability	74,729		74,729
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	37,100	35,372	1,728
2.23	Non-Allowable A & G Expenses	1,588,244	1,588,244	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,024,329		400,713
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,730,810		1,107,194
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		25,655	25,655
2.500	Subtotal: Administrative & General Recoverable Income	0		25,655
200	Total: Net Administrative & General Expenses After Recoverable Income	2,730,810		1,081,539

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	1,728
2A.2	Miscellaneous Expense	2,475
2A.3	Amortization of Goodwill	32,897
2A.100	Subtotal: Other A&G Expenses	37,100

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	22,532
2B.2	Licenses and Dues: Not Related to Resident Care	13,337
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	1,500
2B.6	Legal: Other	9,517
2B.7	Key Person Insurance	
2B.8	Management Company Fees	779,485
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	207
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	28,500
2B.15	User Fee Assessment	733,166
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	1,588,244

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	89,588		89,588

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3.2	Staff Dev. Coord.: Employee Benefits	4,351		4,351
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,293		8,293
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	102,232		102,232
3.5	Plant Operation: Salaries	162,807		162,807
3.6	Plant Operation: Employee Benefits	7,907		7,907
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,073		15,073
3.8	Plant Operation: Purchased Service	172,803		172,803
3.9	Plant Operation: Supplies and Expenses	75,752		75,752
3.10	Plant Operation: Utilities	287,613		287,613
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	721,955		721,955
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	40,601		40,601
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	40,601		40,601
3.18	Dietary: Salaries	419,246		419,246
3.19	Dietary: Employee Benefits	20,360		20,360
3.20	Dietary: Payroll Taxes incl Workers Comp.	38,813		38,813
3.21	Dietary: Food	382,187		382,187
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	56,760		56,760
3.400	Subtotal: Dietary Expenses	917,366		917,366
3.24	Housekeeping/Laundry: Salaries	456,395		456,395
3.25	Housekeeping/Laundry: Employee Benefits	22,164		22,164
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	42,250		42,250
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	50,068		50,068
3.29	Housekeeping/Laundry: Linen and Bedding	7,418		7,418
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	578,295		578,295
3.31	Quality Assurance (QA) Professional: Salaries	77,765		77,765
3.32	QA Professional: Employee Benefits	3,776		3,776
3.33	QA Professional: Payroll Taxes incl Workers Comp.	7,199		7,199
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	88,740		88,740
3.36	Unit Clerk & Medical Records: Salaries	98,035		98,035
3.37	Unit Clerk & Medical Records: Employee Benefits	4,760		4,760
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	9,076		9,076
3.39	Unit Clerk & Medical Records: Purchased Service	1,287		1,287
3.700	Subtotal: Unit Clerk and Medical Record Expenses	113,158		113,158
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	228,438		228,438
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,071		8,071
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,386		15,386
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	8,000		8,000
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	259,895		259,895
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	114,486		114,486
3.49	Social Service Worker: Employee Benefits	5,560		5,560
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,599		10,599
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	130,645		130,645
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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	5,644		5,644
3.60	Direct Restorative Therapy: Salaries	440,809	440,809	0
3.61	Direct Restorative Therapy: Benefits	62,216	62,216	0
3.62	Direct Restorative Therapy: Consultants	1,667	1,667	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	510,336		5,644
3.64	Recreational Therapy/Activities: Salaries	146,241		146,241
3.65	Recreational Therapy/Activities: Employee Benefits	7,102		7,102
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,539		13,539
3.67	Recreational Therapy/Activities: Purchased Service	27,784		27,784
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,720		4,720
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	199,386		199,386
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education	2,900		2,900
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	26,400		26,400
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	4,384		4,384
3.86	Physician Services: Other			0
3.87	Legend Drugs	312,734	312,734	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	516,265		516,265
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,424		2,424
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	865,107		552,373
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,527,716		3,710,290
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		42,839	42,839
3.1800	Subtotal: Variable Recoverable Income	0		42,839
300	Total: Net Variable Expenses Including Recoverable Income	4,527,716		3,667,451

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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	509,363	154,690	354,673
4.2	Long-Term Interest Expense SNF-CR	1,066,486		1,066,486
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	11,827		11,827
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	58,467		58,467
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	87		87
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	9,693		9,693
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	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	1,655,923		1,501,233
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	1,655,923		1,501,233

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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	14,840,739		12,192,816
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	14,840,739		12,124,322

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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 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	14,456,258
1B.2	Other Revenue	68,494
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	14,524,752
1B.4	Salaries and Wages	7,807,884
1B.5	Employee Benefits	1,093,218
1B.6	Supplies and Other (including Payroll Taxes)	4,335,288
1B.7	Interest Expense	1,066,487
1B.8	Provision for Bad Debt	28,500
1B.9	Depreciation and Amortization Expenses	509,362
1B.200	Total Operating Expenses	14,840,739
1B.300	Income(Loss) from Operations	(315,987)
	Non-Operating Income and Expenses	
1B.10	Interest Income	32,013
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	679,678
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	395,704

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,236,443
2.2	Total Nursing Expenses (Schedule 3)	5,926,290
2.3	Total Administrative and General Expenses (Schedule 3)	2,730,810
2.4	Total Variable Expenses (Schedule 3)	4,527,716
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,655,923
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,840,739
200	Cost Reported Net Income(Loss)	395,704

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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)		395,704
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)		395,704

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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	3,232,653
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	2,311,912
1.6	Less Reserve for Bad Debt	(34,343)
1.100	Subtotal: Net Patient Accounts Receivable	2,277,569
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	49,464
1.11	Other Receivables	91,752
1.12	Prepaid Interest	
1.13	Prepaid Insurance	5,539
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	13,156
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	2,106,786
100	Total Current Assets	7,776,919

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Debt Service reserve	1,407,200
1A.2	Construction Monitor	19,200
1A.3	Cont/Unpd Inv/Ex	45,124
1A.4	Capital eserve	635,262
1A.5		
1A.6		
1A.100	Subtotal: Other Current Assets	2,106,786

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	4,503,936
2.2	Buildings	15,559,285
2.3	Improvements	71,686
2.4	Equipment	964,090
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	21,098,997

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	261,386
3.4	Construction in Progress	3,474,522
3.5	Mortgage Acquisition Costs	541,754
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	541,754
300	Total Non-Current Assets	4,277,662

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchase Goodwill	261,386
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	261,386

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	33,153,578

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,348,225
5.2	Accrued Expenses	262,785
5.3	Due to Insurance Payers	(15,398)
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	266,000
5.7	Accrued Salaries and Payroll Liabilities	400,148
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	569,130
5.10	Other Current Liabilities	2,004,871
500	Total Current Liabilities	5,835,761

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Assets	2,004,871
5A.100	Subtotal: Other Current Liabilities	2,004,871

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	22,426,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	2,100,846
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	24,526,846

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	30,362,607

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	2,395,265		2,395,265
8A.2	Prior Period Adjustment(s)	2		2
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	395,704		395,704
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	2,790,971	0	2,790,971

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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	Rounding	2
8D.100	Subtotal: Prior Period Adjustments	2
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)	33,153,578

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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	4,376,906	127,030		4,503,936				4,503,936
1.2	Building	16,050,124	95,940		16,146,064	(185,526)	(401,253)	(586,779)	15,559,285
1.3	Improvements		73,976		73,976		(2,290)	(2,290)	71,686
1.4	Equipment	1,062,812	60,274		1,123,086	(53,176)	(105,820)	(158,996)	964,090
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	21,489,842	357,220	0	21,847,062	(238,702)	(509,363)	(748,065)	21,098,997

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	4,376,906	127,030				4,503,936				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	16,050,124	95,940				16,146,064		401,253	(171,572)	229,681
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR		73,976				73,976	5.00%	2,290	8,666	10,956
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,062,812	60,274				1,123,086	10.00%	105,820	8,216	114,036

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	21,489,842	357,220	0	0	0	21,847,062	509,363	(154,690)	354,673

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1920
3.2	What was the date of the most recent assessed property value of this facility?	07/01/2019
3.3	What was the value from the most recent municipal property assessment for this facility?	9,655,100
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?	107
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	60,398
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	19,907
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?	3.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	Yes
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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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					
4.2					
4.3					

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Determination of Need Projects Detail

Table 5		1	2
Line #	Description	DON Project #1	DON Project #2
5.1	List the DON project #.	ACA-21092912-CL	
5.2	Please briefly describe the DON project.	Renovation due to de-densification mandate	
5.3	What is the date of the original DON approval?	03/14/2022	
5.4	What is the approved Maximum Capital Expenditure of the original DON?	7,450,000	
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	No	
5.6	What is the date of the significant change letter received from DPH?		
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?		
5.8	What is the amount of assets placed into service for Phase 1?		
5.9	What is the amount of assets placed into service for Phase 2?		
5.10	What is the amount of assets placed into service for Phase 3?		
5.11	Do you have more than 2 DON Projects?	No	
Retirement of Fixed Assets: Questions 5.12 through 5.14 are designed to report retirement of fixed assets as a result of reconstruction or renovation.			
5.12	List the net book value of fixed assets categorized as building that were written off or retired during this reporting year as a result of the DON project.		
5.13	List the net book value of fixed assets categorized as improvements that were written off or retired during this reporting year as a result of the DON project.		
5.14	List the net book value of fixed assets categorized as equipment that were written off or retired during this reporting year as a result of the DON project.		

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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)	1,447,573

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	395,704
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	509,362
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,376,204
200	Net Cash from Operating Activities	2,281,270

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(230,190)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(230,190)

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	(266,000)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(266,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,785,080
500	Cash and Cash Equivalents (End of Year)	3,232,653

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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	07/15/2021	107	43		150	150
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.	107				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,603	114		2,385	160	15,213
2.2	Residential Care	1,576					
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	4,179	114	0	2,385	160	15,213

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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
1,707	9,773				3,740		57	35,752
						12,955		14,531
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
1,707	9,773	0	0	0	3,740	12,955	57	50,283

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	131
3.2	0140.1	Number of MassHealth Admissions During Year	25
3.3	0150.0	Number of Discharges During Year	158
3.4	0190.0	Average Length of Stay	318
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	587,519	12,308.0	1,565,679	58,257.0	2,082,571	147,295.0
1.2	Total Overtime Wages	66,854	1,113.1	97,803	1,842.9	313,417	10,737.4
1.3	Total Shift Differential	4,169		21,780		73,707	
1.4	Total Other Differentials						
100	Total	658,542	13,421.1	1,685,262	60,099.9	2,469,695	158,032.4

Detail of Nursing Services Shift Differentials

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

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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	1	1.1	2,384.0
3.2	Plant Operations		3.0	6,330.1
3.3	Dietary Staff	26	9.2	19,053.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	26	14.5	30,066.7
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,120.0
3.7	Quality Assurance	2	0.7	1,396.8
3.8	MMQ Nurses and MDS Coordinator	3	2.9	6,048.0
3.9	Social Services Staff	3	1.2	2,548.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	17	4.6	9,593.5
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	13	3.8	7,881.4
3.14	Administration and Officers	1	1.0	2,100.0
3.15	Security Staff			
3.16	Clerical Staff	12	5.2	10,751.5
3.17	Director of Nurses	2	1.1	2,198.2
3.18	Registered Nurses	10	6.5	13,421.1
3.19	Licensed Practical Nurses	45	28.9	60,099.9
3.20	Certified Nurse Aides	79	76.0	158,032.4
3.21	Resident Care Assistants	1	0.1	214.5
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	242	160.8	334,239.3

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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		159.5	12,971	716.5	39,220				
Registered Temporary Nursing Service Agencies										
4.2	MSG Staffing, Inc.	TX9L	153.3	8,927	583.5	43,081	157.5	5,524		
4.3	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			4.0	252	192.1	6,887		
4.4		TLQ2	129.5	9,757	1,658.3	135,735	220.3	9,182		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		282.8	18,684	2,245.8	179,068	569.9	21,593	0.0	0
400	Total Temporary Nursing Service Agency Expenses		442.3	31,655	2,962.3	218,288	569.9	21,593	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	Maenzanise	Ruth	LPN	Nursing	222,164			222,164		
5.2	Mbatia	Samuel	RN	Nursing	221,612			221,612		
5.3	High	Robin	Administrtor	Administrative & General	136,301			136,301		
5.4	Trujillo	Aminta	SDC	Other	127,054			127,054		
5.5	Dillon	Kimberly	Rehab Manager	Other	107,820			107,820		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
									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	1st Mortgage	Bonds		07/15/2022	07/15/2052	360		22,692,000	566,945	10,395
100	TOTALS								566,945	10,395

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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
22,692,000		266,000			22,426,000	3.000%	1,056,092		1,066,487
					22,426,000		1,056,092	0	1,066,487

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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							0		
200	Total Working Capital Interest						0		0

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
10/06/2023 8:23AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/06/2023 8:24AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/06/2023 8:24AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/06/2023 8:25AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-101
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/06/2023

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	10/11/2023
2.3	Last Name	Hanscom
2.4	First Name	Kristine
2.5	Middle Name	M.
2.6	Title	Vice President of Finance
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