

**Skilled Nursing Facility Cost Report**  
**LUTHERAN REHABILITATION AND SKILLED CARE CENTER**  
Filing Year: 2023

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**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		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	01/01/2023
1.9	Reporting Period To	12/31/2023
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.	Ascentria Care Alliance
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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	MA Corp (Chapter 156B with 501c(3) exemption)

<b>Preparer Information</b>		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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) 982-1001
3.10	Email Address	MA Corp (Chapter 156B with 501c(3) exemption)
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**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	877,543	73	877,616
1.2	Commercial Managed Care	23,923	2,585	26,508
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,322,338	205,491	1,527,829
1.5	Medicare Managed Care (Part C)	742,342		742,342
1.6	MassHealth Fee-for-Service	4,161,388		4,161,388
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,650,928		1,650,928
1.9	OneCare	307,650		307,650
1.10	PACE	1,206,110		1,206,110
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,479,947		1,479,947
1.13	DTA & EAEDC	2,143,000		2,143,000
1.14	Veteran's Affairs & Other Public	1,173,078	167,089	1,340,167
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>15,088,247</b>	<b>375,238</b>	<b>15,463,485</b>

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

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	2,516,566
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	77,728
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	258,668
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	35,657
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>2,888,619</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Testing	77,904
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	400
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Equity Transfer	2,438,262
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>2,516,566</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>18,352,104</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	150,719		150,719
1.2	Director of Nurses: Employee Benefits	7,357		7,357
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,621		13,621
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>171,697</b>		<b>171,697</b>
1.7	Registered Nurses: Salaries	482,126		482,126
1.8	Registered Nurses: Employee Benefits	23,532		23,532
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	43,572		43,572
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	26,337	707	25,630
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>575,567</b>		<b>574,860</b>
1.12	Licensed Practical Nurses: Salaries	2,230,355		2,230,355
1.13	Licensed Practical Nurses: Employee Benefits	108,866		108,866
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	201,571		201,571
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	222,343	77,150	145,193
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,763,135</b>		<b>2,685,985</b>
1.17	Certified Nurse Aides: Salaries	2,727,104		2,727,104
1.18	Certified Nurse Aides: Employee Benefits	133,114		133,114
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	246,469		246,469
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	26,000	0	26,000
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,132,687</b>		<b>3,132,687</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	70,327		70,327
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>70,327</b>		<b>70,327</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>6,713,413</b>		<b>6,635,556</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>6,713,413</b>		<b>6,635,556</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	150,652		150,652
2.2	Administration: Employee Benefits	7,354		7,354
2.3	Administration: Payroll Taxes incl Workers Comp.	13,615		13,615
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>171,621</b>		<b>171,621</b>
2.7	Clerical Staff: Salaries	504,907		504,907
2.8	Clerical Staff: Employee Benefits	24,645		24,645
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	45,631		45,631
2.10	Clerical Staff: Purchased Service	477		477
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>575,660</b>		<b>575,660</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	126,117		126,117
2.12	Office Supplies	36,251		36,251
2.13	Telecommunications (e.g. Internet, Phone)	16,936		16,936

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	8,209		8,209
2.16	Advertising: Help Wanted	46,716		46,716
2.17	Licenses and Dues: Patient Care Related Portion	7,988		7,988
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	33,202		33,202
2.20	Insurance: Malpractice & General Liability	90,283		90,283
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	27,121	23,771	3,350
2.23	Non-Allowable A & G Expenses	2,088,853	2,088,853	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)		3,296,684	3,296,684
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		72,601	72,601
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,481,676</b>		<b>3,738,337</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,228,957</b>		<b>4,485,618</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		258,668	258,668
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>258,668</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,228,957</b>		<b>4,226,950</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Professional Services	3,350
2A.2	Miscellaneous Expenses	4,080
2A.3	Amort of Goodwill	19,691
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>27,121</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	20,781
2B.2	Licenses and Dues: Not Related to Resident Care	16,919
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	10,807
2B.6	Legal: Other	27,836
2B.7	Key Person Insurance	
2B.8	Management Company Fees	954,663
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	17,901
2B.12	State and Federal Income Taxes	22,920
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	195,000
2B.15	User Fee Assessment	822,026
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>2,088,853</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	95,850		95,850

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3.2	Staff Dev. Coord.: Employee Benefits	4,679		4,679
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,662		8,662
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>109,191</b>		<b>109,191</b>
3.5	Plant Operation: Salaries	180,287		180,287
3.6	Plant Operation: Employee Benefits	8,800		8,800
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	16,293		16,293
3.8	Plant Operation: Purchased Service	192,092		192,092
3.9	Plant Operation: Supplies and Expenses	74,422		74,422
3.10	Plant Operation: Utilities	291,911		291,911
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>763,805</b>		<b>763,805</b>
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	42,029		42,029
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>42,029</b>		<b>42,029</b>
3.18	Dietary: Salaries	452,993		452,993
3.19	Dietary: Employee Benefits	22,111		22,111
3.20	Dietary: Payroll Taxes incl Workers Comp.	40,939		40,939
3.21	Dietary: Food	377,716		377,716
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	47,814		47,814
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>941,573</b>		<b>941,573</b>
3.24	Housekeeping/Laundry: Salaries	485,499		485,499
3.25	Housekeeping/Laundry: Employee Benefits	23,699		23,699
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	43,878		43,878
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	52,540		52,540
3.29	Housekeeping/Laundry: Linen and Bedding	8,932		8,932
3.30	Housekeeping/Laundry: Special Cleaning			0

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<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>614,548</b>		<b>614,548</b>
3.31	Quality Assurance (QA) Professional: Salaries	78,888		78,888
3.32	QA Professional: Employee Benefits	3,851		3,851
3.33	QA Professional: Payroll Taxes incl Workers Comp.	7,129		7,129
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>89,868</b>		<b>89,868</b>
3.36	Unit Clerk & Medical Records: Salaries	89,429		89,429
3.37	Unit Clerk & Medical Records: Employee Benefits	4,365		4,365
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,082		8,082
3.39	Unit Clerk & Medical Records: Purchased Service	2,257		2,257
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>104,133</b>		<b>104,133</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	262,293		262,293
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,283		9,283
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	17,188		17,188
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	8,000		8,000
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>296,764</b>		<b>296,764</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	120,103		120,103
3.49	Social Service Worker: Employee Benefits	5,862		5,862
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,854		10,854
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>136,819</b>		<b>136,819</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	10,251		10,251
3.60	Direct Restorative Therapy: Salaries	487,928	487,928	0
3.61	Direct Restorative Therapy: Benefits	67,913	67,913	0
3.62	Direct Restorative Therapy: Consultants	3,529	3,529	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>569,621</b>		<b>10,251</b>
3.64	Recreational Therapy/Activities: Salaries	194,995		194,995
3.65	Recreational Therapy/Activities: Employee Benefits	9,518		9,518
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	17,622		17,622
3.67	Recreational Therapy/Activities: Purchased Service	29,522		29,522
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,588		4,588
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>256,245</b>		<b>256,245</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education	25,253		25,253
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	38,600		38,600
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	8,415		8,415
3.86	Physician Services: Other			0
3.87	Legend Drugs	356,411	356,411	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	333,948		333,948
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	2,859		2,859
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>765,486</b>		<b>409,075</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>4,690,082</b>		<b>3,774,301</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		35,657	35,657
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>35,657</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>4,690,082</b>		<b>3,738,644</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	536,293	168,724	367,569
4.2	Long-Term Interest Expense SNF-CR	797,828		797,828
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	13,497		13,497
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	10,241		10,241
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,357,859</b>		<b>1,189,135</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,357,859</b>		<b>1,189,135</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>15,990,311</b>		<b>16,084,610</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>15,990,311</b>		<b>15,790,285</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	15,463,485
1B.2	Other Revenue	294,325
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>15,757,810</b>
1B.4	Salaries and Wages	8,694,128
1B.5	Employee Benefits	1,200,075
1B.6	Supplies and Other (including Payroll Taxes)	4,566,987
1B.7	Interest Expense	797,828
1B.8	Provision for Bad Debt	195,000
1B.9	Depreciation and Amortization Expenses	536,293
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>15,990,311</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(232,501)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	77,728
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)	2,516,566
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>2,361,793</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	18,352,104
2.2	Total Nursing Expenses (Schedule 3)	6,713,413
2.3	Total Administrative and General Expenses (Schedule 3)	3,228,957
2.4	Total Variable Expenses (Schedule 3)	4,690,082
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,357,859
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>15,990,311</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>2,361,793</b>

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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)		2,361,793
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		2,361,793

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	1,927,306
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	1,981,594
1.6	Less Reserve for Bad Debt	(223,130)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,758,464</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	26,180
1.11	Other Receivables	33,369
1.12	Prepaid Interest	
1.13	Prepaid Insurance	33,059
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	34,546
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	1,482,510
<b>100</b>	<b>Total Current Assets</b>	<b>5,295,434</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	UMB - DEBT SERVICE RESERVE	1,448,160
1A.2	UMB ACCOUNT - CAPITAL RESERVE	34,350
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>1,482,510</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	4,503,936
2.2	Buildings	15,154,434
2.3	Improvements	133,237
2.4	Equipment	933,701
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	20,725,308

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	241,695
3.4	Construction in Progress	7,292,516
3.5	Mortgage Acquisition Costs	516,710
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	516,710
<b>300</b>	<b>Total Non-Current Assets</b>	8,050,921

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Purchase Goodwill	241,695
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	241,695

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	34,071,663

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,519,086
5.2	Accrued Expenses	63,209
5.3	Due to Insurance Payers	29,504
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	911,058
5.7	Accrued Salaries and Payroll Liabilities	509,866
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	562,400
5.10	Other Current Liabilities	1,912,191
<b>500</b>	<b>Total Current Liabilities</b>	5,507,314

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	OBLGTD GRP ST BOND ISSUE PREM	91,558
5A.2	OBLGTD GRP LT BOND ISSUE PREM	1,820,633
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	1,912,191

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	22,426,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	985,583
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>23,411,583</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>28,918,897</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	2,790,971		2,790,971
8A.2	Prior Period Adjustment(s)	2		2
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	2,361,793		2,361,793
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
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>5,152,766</b>	<b>0</b>	<b>5,152,766</b>



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<b>Prior Period Adjustments</b>		
<b>NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Rounding	2
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>2</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>34,071,663</b>

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**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	4,503,936			4,503,936				4,503,936
1.2	Building	16,146,064			16,146,064	(586,779)	(404,851)	(991,630)	15,154,434
1.3	Improvements	73,976	67,247		141,223	(2,289)	(5,697)	(7,986)	133,237
1.4	Equipment	1,123,086	95,356		1,218,442	(158,996)	(125,745)	(284,741)	933,701
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>21,847,062</b>	<b>162,603</b>	<b>0</b>	<b>22,009,665</b>	<b>(748,064)</b>	<b>(536,293)</b>	<b>(1,284,357)</b>	<b>20,725,308</b>

**Claimed Fixed Assets**

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

<b>Table 2</b>		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	4,503,936					4,503,936				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	16,146,064					16,146,064		404,851	(175,170)	229,681
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	73,976	67,247				141,223	5.00%	5,697	8,620	14,317
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,123,086	95,356				1,218,442	10.00%	125,745	(2,174)	123,571

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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
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>21,847,062</b>	<b>162,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,009,665</b>	<b>536,293</b>	<b>(168,724)</b>	<b>367,569</b>

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
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

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***

<b>Table 5</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>DON Project #1</b>	<b>DON Project #2</b>
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**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	3,232,653

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	2,361,793
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	536,293
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(3,774,830)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(876,744)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(162,603)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(162,603)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
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	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(266,000)</b>

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

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>(1,305,347)</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,927,306</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	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**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,370	47		1,902	875	17,703
2.2	Residential Care	1,200					
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)	11					226
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>2,581</b>	<b>47</b>	<b>0</b>	<b>1,902</b>	<b>875</b>	<b>17,929</b>

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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
	4,965	961	3,894		3,675	12,817		48,209
								1,200
								0
								0
								0
								0
								0
								0
	129			31	216			613
								0
								0
								0
0	5,094	961	3,894	31	3,891	12,817	0	50,022



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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	125
3.2	0140.1	Number of MassHealth Admissions During Year	62
3.3	0150.0	Number of Discharges During Year	187
3.4	0190.0	Average Length of Stay	267
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**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		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	671,908	12,741.0	1,943,103	69,654.0	2,243,327	117,140.0
1.2	Total Overtime Wages	8,388	153.0	256,681	2,672.0	425,432	11,435.8
1.3	Total Shift Differential	2,722		30,571		58,346	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>683,018</b>	<b>12,894.0</b>	<b>2,230,355</b>	<b>72,326.0</b>	<b>2,727,105</b>	<b>128,575.8</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		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	0.20
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	1.0	2,073.0
3.2	Plant Operations	6	3.9	8,040.0
3.3	Dietary Staff	19	10.3	21,371.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	28	13.2	27,417.3
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,120.0
3.7	Quality Assurance	1	0.7	1,442.4
3.8	MMQ Nurses and MDS Coordinator	1	0.8	1,672.0
3.9	Social Services Staff	4	1.3	2,646.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	25	4.6	9,623.7
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	10	4.2	8,635.2
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	15	7.9	16,469.8
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	11	6.2	12,894.0
3.19	Licensed Practical Nurses	44	34.8	72,326.0
3.20	Certified Nurse Aides	101	61.8	128,575.8
3.21	Resident Care Assistants	2	0.1	221.8
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>271</b>	<b>153.8</b>	<b>319,688.0</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>		8.0	707	898.5	77,150				
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Lydia Angels At Home LLC	TLQ2	302.4	25,630	1,828.0	145,193	545.4	26,000		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>302.4</b>	<b>25,630</b>	<b>1,828.0</b>	<b>145,193</b>	<b>545.4</b>	<b>26,000</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>310.4</b>	<b>26,337</b>	<b>2,726.5</b>	<b>222,343</b>	<b>545.4</b>	<b>26,000</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/ Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Maenzanise	Rutj	LPN	Nursing	226,792			<b>226,792</b>		
5.2	Sakyi	Mavis	LPN	Nursing	172,611			<b>172,611</b>		
5.3	Moyles	Janet	DON	Nursing	142,800			<b>142,800</b>		
5.4	High	Robin	Admin	Administrative & General	140,177			<b>140,177</b>		
5.5	Bunker	Erin	LPN	Nursing	136,338			<b>136,338</b>		

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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

**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	No	07/15/2022	07/15/2052	360		22,692,000	566,945	10,334
100	TOTALS								566,945	10,334

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
22,692,000		266,000			22,426,000	3.000%	787,494		797,828
					22,426,000		787,494	0	797,828

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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	Capital Project Loan			911,058			911,058		
200	Total Working Capital Interest						911,058		0



**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

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

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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
05/14/2024 8:54AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/14/2024 8:54AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/14/2024 8:55AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/14/2024 8:56AM	(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) 982-1001
1.9	Email Address	MA Corp (Chapter 156B with 501c(3) exemption)
1.10	Is this information correct?	Yes
1.11	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	05/14/2024

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	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	05/14/2024
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](mailto:Costreports.LTCF@CHIAMass.gov) along with the following information:*

*a) User Name*

*b) User E-Mail Address*

*c) Organization Name*

*d) Applicable Filing Year*

*e) Reason for request*