

Skilled Nursing Facility Cost Report**NOTRE DAME HEALTH CARE CENTER**

Filing Year: 2023

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	NOTRE DAME HEALTH CARE CENTER
1.2	MassHealth Provider ID	110026387A
1.3	Federal Employer Tax ID	043108782
1.4	VPN	0920967
1.5	Is the above information correct?	Yes
1.6	Facility Number	01073
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	559 Plantation Street
1.11	City	Worcester
1.12	Zip	01605
1.13	Telephone	+1 (508) 852-3011
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.	Notre Dame Health Care Center, Inc.
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
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) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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	5,989,093		5,989,093
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	14,850		14,850
1.4	Medicare Fee-For-Service	1,960,982	96,968	2,057,950
1.5	Medicare Managed Care (Part C)	226,759	119,945	346,704
1.6	MassHealth Fee-for-Service	3,820,401	849	3,821,250
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	2,726,199		2,726,199
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,305,152		1,305,152
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	16,043,436	217,762	16,261,198

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	179,378
3.2	Endowment and Other Non-Recoverable Revenue	2,916,257
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	103,269
3.7	Interest Income	22,995
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	1,905
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	3,223,804

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	81,024
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	169,661
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	2,661,397
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Barber/Beauty	4,175
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		2,916,257

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	19,485,002

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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	138,188		138,188
1.2	Director of Nurses: Employee Benefits	9,193		9,193
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,484		13,484
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	160,865		160,865
1.7	Registered Nurses: Salaries	792,093		792,093
1.8	Registered Nurses: Employee Benefits	52,694		52,694
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	77,292		77,292
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	266,994	0	266,994
1.200	Subtotal: Registered Nurses Expenses	1,189,073		1,189,073
1.12	Licensed Practical Nurses: Salaries	1,750,610		1,750,610
1.13	Licensed Practical Nurses: Employee Benefits	116,459		116,459
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	170,823		170,823
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	365,863	0	365,863
1.300	Subtotal: Licensed Practical Nurses Expenses	2,403,755		2,403,755
1.17	Certified Nurse Aides: Salaries	4,101,563		4,101,563
1.18	Certified Nurse Aides: Employee Benefits	272,857		272,857
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	400,227		400,227
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	4,774,647		4,774,647

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,528,340		8,528,340

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	8,528,340		8,528,340

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	350,851		350,851
2.2	Administration: Employee Benefits	23,340		23,340
2.3	Administration: Payroll Taxes incl Workers Comp.	34,236		34,236
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	408,427		408,427
2.7	Clerical Staff: Salaries	545,072		545,072
2.8	Clerical Staff: Employee Benefits	36,261		36,261
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	53,188		53,188
2.10	Clerical Staff: Purchased Service	128,721		128,721
2.200	Subtotal: Clerical Staff Expenses	763,242		763,242
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	7,076		7,076
2.13	Telecommunications (e.g. Internet, Phone)	144,459		144,459

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,136		1,136
2.16	Advertising: Help Wanted	35,246		35,246
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	87,244		87,244
2.20	Insurance: Malpractice & General Liability	75,000		75,000
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	79,033		79,033
2.22	Other A & G Expenses	58,626	34,316	24,310
2.23	Non-Allowable A & G Expenses	1,483,525	1,483,525	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	1,971,345		453,504
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,143,014		1,625,173
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		1,905	1,905
2.500	Subtotal: Administrative & General Recoverable Income	0		1,905
200	Total: Net Administrative & General Expenses After Recoverable Income	3,143,014		1,623,268

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Donations	27,879
2A.2	Professional Fees	24,310
2A.3	Patient Lost/Stolen Expenses	5,027
2A.4	Miscellaneous	1,410
2A.100	Subtotal: Other A&G Expenses	58,626

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	87,653
2B.2	Licenses and Dues: Not Related to Resident Care	22,240
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	62,423
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	8,498
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	303,099
2B.15	User Fee Assessment	999,612
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	1,483,525

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	107,908		107,908
3.2	Staff Dev. Coord.: Employee Benefits	7,178		7,178
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,530		10,530
3.4	Staff Dev. Coord.: Purchased Service	10,198		10,198
3.100	Subtotal: Staff Development Coordinator Expenses	135,814		135,814
3.5	Plant Operation: Salaries	222,024		222,024
3.6	Plant Operation: Employee Benefits	14,771		14,771
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	21,665		21,665
3.8	Plant Operation: Purchased Service	144,518		144,518
3.9	Plant Operation: Supplies and Expenses	97,849		97,849
3.10	Plant Operation: Utilities	284,744		284,744
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	785,571		785,571
3.13	Dietician: Salaries	41,378		41,378
3.14	Dietician: Employee Benefits	2,753		2,753
3.15	Dietician: Payroll Taxes incl Workers Comp.	4,038		4,038
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	48,169		48,169
3.18	Dietary: Salaries	651,429		651,429
3.19	Dietary: Employee Benefits	43,337		43,337
3.20	Dietary: Payroll Taxes incl Workers Comp.	63,565		63,565
3.21	Dietary: Food	411,096		411,096
3.22	Dietary: Purchased Service	1,936		1,936
3.23	Dietary: Supplies and Expenses	24,851		24,851
3.400	Subtotal: Dietary Expenses	1,196,214		1,196,214
3.24	Housekeeping/Laundry: Salaries	239,198		239,198
3.25	Housekeeping/Laundry: Employee Benefits	15,913		15,913
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	23,340		23,340
3.27	Housekeeping/Laundry: Purchased Service	382,342		382,342
3.28	Housekeeping/Laundry: Supplies and Expenses	89,974		89,974
3.29	Housekeeping/Laundry: Linen and Bedding	12,706		12,706

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	763,473		763,473
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service	115,272		115,272
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	115,272		115,272
3.36	Unit Clerk & Medical Records: Salaries	175,283		175,283
3.37	Unit Clerk & Medical Records: Employee Benefits	11,660		11,660
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	17,104		17,104
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	204,047		204,047
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	204,931		204,931
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	13,633		13,633
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	19,997		19,997
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	238,561		238,561
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	307,859	58,086	249,773
3.49	Social Service Worker: Employee Benefits	20,480		20,480
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	30,041		30,041
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	358,380		300,294
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	174,431		174,431
3.57	Indirect Restorative Therapy: Employee Benefits	11,604		11,604
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	17,021		17,021
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	422,241	422,241	0
3.61	Direct Restorative Therapy: Benefits	69,291	69,291	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	694,588		203,056
3.64	Recreational Therapy/Activities: Salaries	378,757		378,757
3.65	Recreational Therapy/Activities: Employee Benefits	25,198		25,198
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	36,959		36,959
3.67	Recreational Therapy/Activities: Purchased Service	19,030		19,030
3.68	Recreational Therapy/Activities: Supplies and Expenses	27,907		27,907
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	487,851		487,851
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	25,777		25,777
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	17,885		17,885

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	25,050		25,050
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	41,568		41,568
3.86	Physician Services: Other			0
3.87	Legend Drugs	244,586	244,586	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	320,068		320,068
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	9,146		9,146
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	684,080		439,494
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,712,020		4,917,816
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	5,712,020		4,917,816

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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	502,805	(38,324)	541,129
4.2	Long-Term Interest Expense SNF-CR	137,778		137,778
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	56,985		56,985
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	12,896		12,896
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	710,464		748,788
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	710,464		748,788

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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	18,093,838		15,820,117
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	18,093,838		15,818,212

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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

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	179,378
200	3026.0	TOTAL OTHER BUSINESS REVENUE	179,378

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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	275,516	275,516	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	275,516	275,516	

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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	16,261,198
1B.2	Other Revenue	105,174
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	16,366,372
1B.4	Salaries and Wages	10,603,816
1B.5	Employee Benefits	1,740,132
1B.6	Supplies and Other (including Payroll Taxes)	4,806,208
1B.7	Interest Expense	137,778
1B.8	Provision for Bad Debt	303,099
1B.9	Depreciation and Amortization Expenses	502,805
1B.200	Total Operating Expenses	18,093,838
1B.300	Income(Loss) from Operations	(1,727,466)
	Non-Operating Income and Expenses	
1B.10	Interest Income	22,995
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)	2,916,257
	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	1,211,786

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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)	19,485,002
2.2	Total Nursing Expenses (Schedule 3)	8,528,340
2.3	Total Administrative and General Expenses (Schedule 3)	3,143,014
2.4	Total Variable Expenses (Schedule 3)	5,712,020
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	710,464
2.6	Total Other Business Expenses (Schedule 4)	275,516
2.100	Subtotal: Total Facility Expenses	18,369,354
200	Cost Reported Net Income(Loss)	1,115,648

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)		1,211,786
3.2	Reconciling Item	Sched 4 OBRE	(96,138)
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		1,115,648

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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	10,233,436
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	2,161,336
1.6	Less Reserve for Bad Debt	(285,143)
1.100	Subtotal: Net Patient Accounts Receivable	1,876,193
1.7	Receivable from Officers/Owners/Employees	3,975
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	27,781
1.11	Other Receivables	1,043,598
1.12	Prepaid Interest	
1.13	Prepaid Insurance	63,883
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	33,880
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	21,717
100	Total Current Assets	13,304,463

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Other Current Assets	21,717
1A.100	Subtotal: Other Current Assets	21,717

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	525,000
2.2	Buildings	2,831,586
2.3	Improvements	1,205,813
2.4	Equipment	726,497
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	5,288,896

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	15,807,090
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	450,475
3.5	Mortgage Acquisition Costs	567,361
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(242,529)
3.100	Net Mortgage Acquisition Costs	324,832
300	Total Non-Current Assets	16,582,397

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	35,175,756

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	608,776
5.2	Accrued Expenses	321,230
5.3	Due to Insurance Payers	
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	
5.7	Accrued Salaries and Payroll Liabilities	1,056,835
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	29,917
5.10	Other Current Liabilities	127,002
500	Total Current Liabilities	2,143,760

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	127,002
5A.100	Subtotal: Other Current Liabilities	127,002

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	13,820,762
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(1,939,991)
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	11,880,771

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	14,024,531

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	20,074,070		20,074,070
8A.2	Prior Period Adjustment(s)	(38,493)		(38,493)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,115,648		1,115,648
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	21,151,225	0	21,151,225

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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	Adjustments made after the filing of the 2022 cost report; no impact on reimbursement	(38,493)
8D.100	Subtotal: Prior Period Adjustments	(38,493)
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)	35,175,756

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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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	525,000			525,000				525,000
1.2	Building	10,380,145			10,380,145	(7,357,575)	(190,984)	(7,548,559)	2,831,586
1.3	Improvements	3,410,001	25,268		3,435,269	(2,074,413)	(155,043)	(2,229,456)	1,205,813
1.4	Equipment	3,884,484	199,307		4,083,791	(3,204,207)	(153,087)	(3,357,294)	726,497
1.5	Software/Limited Life Assets	166,896			166,896	(163,205)	(3,691)	(166,896)	0
1.6	Motor Vehicles	85,060			85,060	(85,060)		(85,060)	0
100	Total	18,451,586	224,575	0	18,676,161	(12,884,460)	(502,805)	(13,387,265)	5,288,896

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	525,000					525,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	10,380,145					10,380,145		190,984	68,519	259,503
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,039,858		25,268			3,065,126	5.00%	155,043	(18,300)	136,743
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,755,059		199,307			3,954,366	10.00%	153,087	(8,204)	144,883

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	181,086				181,086	33.33%	3,691	(3,691)	0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	17,881,148	0	224,575	0	0	18,105,723	502,805	38,324	541,129

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1993
3.3	What was the value from the most recent municipal property assessment for this facility?	20,000,000
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?	123
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	46,583
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	34,868
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	6.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,617,533

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,115,648
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	502,805
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,813,972)
200	Net Cash from Operating Activities	(195,519)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(224,575)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(224,575)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	9,193,161
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(157,164)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	9,035,997

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	8,615,903
500	Cash and Cash Equivalents (End of Year)	10,233,436

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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	04/01/2021	123			123	123
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.	123				
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	14,363		34	3,071	494	15,683
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	14,363	0	34	3,071	494	15,683

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
	9,272							42,917
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	9,272	0	0	0	0	0	0	42,917

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	139
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	145
3.4	0190.0	Average Length of Stay	296
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>							
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	770,022	17,017.6	1,502,010	40,502.4	3,209,909	113,565.0
1.2	Total Overtime Wages	4,305	65.4	175,718	2,645.6	768,844	19,528.0
1.3	Total Shift Differential	9,903		44,441		62,608	
1.4	Total Other Differentials	7,863		28,441		60,202	
100	Total	792,093	17,083.0	1,750,610	43,148.0	4,101,563	133,093.0

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

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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	2,323.0
3.2	Plant Operations	7	6.3	13,042.0
3.3	Dietary Staff	47	15.9	33,039.0
3.4	Dietician	2	0.5	964.0
3.5	Housekeeping/Laundry Staff	20	7.1	14,839.0
3.6	Unit Clerk & Medical Records Staff	1	1.1	2,220.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	2.1	4,325.0
3.9	Social Services Staff	3	2.7	5,557.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	7	4.2	8,766.7
3.12	Restorative Therapy - Indirect Staff	7	1.8	3,713.3
3.13	Recreational Staff	11	7.4	15,376.0
3.14	Administration and Officers	2	2.1	4,384.0
3.15	Security Staff	5	2.1	4,459.0
3.16	Clerical Staff	12	12.5	25,994.0
3.17	Director of Nurses	1	1.1	2,200.0
3.18	Registered Nurses	18	8.2	17,083.0
3.19	Licensed Practical Nurses	40	20.7	43,148.0
3.20	Certified Nurse Aides	110	64.0	133,093.0
3.21	Resident Care Assistants	7	2.9	5,938.0
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	302	163.8	340,464.0

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<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Mas Medical Staffing, Corp	TJ4S	8.6	652						
4.3	Staffing Experts, LLC (1)	TAMP	195.5	15,081	87.5	5,505				
4.4	Lydia Angels At Home LLC	TLQ2	2,637.6	243,500	5,376.1	343,853				
4.5	Care Plus Healthcare Staffing Inc	TGV8	78.8	6,168						
4.6	Omni Healthcare Staffing INC	T6MI	22.8	1,593	250.5	16,505				
4.7										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,943.3	266,994	5,714.1	365,863	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,943.3	266,994	5,714.1	365,863	0.0	0	0.0	0

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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	Laganelli	Karen	CEO/President	Administrative & General	248,684			248,684
5.2	Kapolka	Carol	Administrator	Administrative & General	180,438			180,438
5.3	Donaldson	Katheleen	Dir. of Nurses	Nursing	151,713			151,713
5.4	Small	Steven	Dir of HR	Administrative & General	130,953			130,953
5.5	Totino	Stephen	Dir. of Finance	Administrative & General	167,655			167,655

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	Laganelli	Karen	CEO/President	Administrative & General	2,200	248,684			248,684
6C.2									0
6C.3									0
									248,684

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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	MDFA	No	10/01/2020	09/01/2050	360		4,180,957	567,361	22,560
1.2	2nd Mortgage	MDFA	No	10/01/2020	09/01/2050	180		722,950		
1.3	3rd Mortgage	MDFA Series B	No	10/01/2020	09/01/2050	360		9,193,200		
100	TOTALS								567,361	22,560

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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
4,157,538		95,181			4,062,357	3.120%	85,636		108,196
627,227		41,586			585,641	2.740%	12,345		12,345
	9,193,161	20,397			9,172,764	2.250%	17,237		17,237
					13,820,762		115,218	0	137,778

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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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
05/09/2024 2:12PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/09/2024 2:12PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/09/2024 2:13PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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	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:	05/09/2024

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	[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	05/09/2024
2.3	Last Name	Totino
2.4	First Name	Stephen
2.5	Middle Name	
2.6	Title	Director 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