

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION**Organization Information**

TABLE 1		
1.1	Management /Central Office Identification Number	COMB128
1.2	Organization ID	6739
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/31/2023
1.6	Name of Management Company / Central Office	Pointe Group Care LLC
1.7	Street Address	10 Cabot Place
1.8	City	Stoughton
1.9	State	MA
1.10	Zip	02072
1.11	Telephone	+17812550531
1.12	Fax	+17817611502
1.13	Legal Status	4
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Tamara
2.3	Firm (if not Mgmt. Company)	Roth & Co
2.4	Title	Cost Report Specialist
2.5	Street Address	1428 36th Street
2.6	City	Brooklyn
2.7	State	NY
2.8	Zip	11218
2.9	Telephone	+12489684100
2.10	Fax	+1
2.11	E-mail address	tunger@rothcocpa.com
2.12	Is this information correct?	Yes

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

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		
3.1	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:	
3.3	Firm Name / Management Company	Roth & Co
3.4	Name of Contact	Tamara Unger
3.5	Title	Cost Report Specialist
3.6	Street Address	1428 36th Street
3.7	City	Brooklyn
3.8	State	NY
3.9	Zip	11218
3.10	Telephone	+12489684100
3.11	Fax	+1
3.12	E-mail address	tunger@rothcocpa.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

Disclosure Information

1. This list must include the name(s), address(es) and % share of all direct and indirect owners with an interest of 5% or more in this entity. See the instructions for a definition of owner.

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	19963	David A. Berkowitz Revocable Trust	4655 W Chase Avenue	33.30%
4.2	Direct	19964	Declaration of Trust Yosef Meystel	4655 W Chase Avenue	33.30%
4.3	Direct	21415	Benjamin Berkowitz	20 Sherri Lane, Spring Valley, NY 10977 Spring Valley NY 10977	33.40%
400	Is this information correct?	Yes			

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2. This list must include the name(s) of any Massachusetts nursing or residential care facility in which the owners listed in item #1 own directly an interest of 5% or more. For indirect ownership with an interest of 5% or more please provide information to the "Footnotes and Explanations" upload option on Schedule 7.

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)
5.1	EASTPOINTE REHAB CENTER	0950562	Benjamin Berkowitz
5.2	EASTPOINTE REHAB CENTER	0950562	David A. Berkowitz Revocable Trust
5.3	EASTPOINTE REHAB CENTER	0950562	Declaration of Trust Yosef Meystel
5.4	BAYPOINTE REHAB CENTER	0950559	Benjamin Berkowitz
5.5	BAYPOINTE REHAB CENTER	0950559	David A. Berkowitz Revocable Trust
5.6	BAYPOINTE REHAB CENTER	0950559	Declaration of Trust Yosef Meystel
5.7	SOUTHPOINTE REHAB CENTER	0950565	Benjamin Berkowitz
5.8	SOUTHPOINTE REHAB CENTER	0950565	David A. Berkowitz Revocable Trust
5.9	SOUTHPOINTE REHAB CENTER	0950565	Declaration of Trust Yosef Meystel
5.10	SALEM REHABILITATION CENTER LLC	0950739	Benjamin Berkowitz
5.11	SALEM REHABILITATION CENTER LLC	0950739	David A. Berkowitz Revocable Trust
5.12	SALEM REHABILITATION CENTER LLC	0950739	Declaration of Trust Yosef Meystel
5.13	WILMINGTON REHAB CENTER LLC	0950742	Benjamin Berkowitz
5.14	WILMINGTON REHAB CENTER LLC	0950742	David A. Berkowitz Revocable Trust
5.15	WILMINGTON REHAB CENTER LLC	0950742	Declaration of Trust Yosef Meystel
5.16	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	Benjamin Berkowitz
5.17	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	David A. Berkowitz Revocable Trust

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

5.18	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	Declaration of Trust Yosef Meystel
5.19	ADVINIA CARE AT PROVINCETOWN	0950790	Benjamin Berkowitz
5.20	ADVINIA CARE AT PROVINCETOWN	0950790	David A. Berkowitz Revocable Trust
5.21	ADVINIA CARE AT PROVINCETOWN	0950790	Declaration of Trust Yosef Meystel
5.22	ADVINIACARE AT NORTHBRIDGE	0950898	Benjamin Berkowitz
5.23	ADVINIACARE AT NORTHBRIDGE	0950898	David A. Berkowitz Revocable Trust
5.24	ADVINIACARE AT NORTHBRIDGE	0950898	Declaration of Trust Yosef Meystel
5.25	Adviniacare Newburyport	0951018	Benjamin Berkowitz
5.26	Adviniacare Newburyport	0951018	David A. Berkowitz Revocable Trust
5.27	Adviniacare Newburyport	0951018	Declaration of Trust Yosef Meystel
5.28	Adviniacare Newton Wellesley	0951021	Benjamin Berkowitz
5.29	Adviniacare Newton Wellesley	0951021	David A. Berkowitz Revocable Trust
5.30	Adviniacare Newton Wellesley	0951021	Declaration of Trust Yosef Meystel
500	Is this information correct?	Yes	

3. Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?

600	No		
-----	----	--	--

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 2 : INCOME AND EXPENSES**Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	8,417,525
1.2	3650.0	Other Income (Enter in Sidebar)	484,670
1.3	3650.4	Administrative and General Recoverable Income	
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	8,902,195

Expenses

Table 2	Column #		1	2	3
Line #	Account	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
2.1	9315.0	Officer/Owner: Compensation & Director Fees		0	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits	38,120	38,120	0
2.3	9314.1	Administrator: Salaries			0
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0
2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	5,419,759		5,419,759
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries			0

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	696,511		696,511
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	2,376,077	83,017	2,293,060
2.11	9392.0	Maintenance and Other Property Expenses			0
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	875,267	875,267	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	9,405,734	996,404	8,409,330
2.14	9323.3	Director of Nursing Salaries	56,345		56,345
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits	7,241		7,241
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	63,586	0	63,586
2.17	9323.1	Quality Assurance Professional: Salaries			0
2.18	9323.5	Indirect Restorative Therapy: Salaries			0
2.19	9323.4	Dietician: Salaries			0
2.20	9378.9	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers & Compensation and Fringe Benefits			0
2.21	9323.6	Direct Restorative Therapy : Salaries		0	0
2.22	9378.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.23	9502.2	REA-CR Other Operating Expense Add-back			0

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements			0
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	40,808	13,977	26,831
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets	262	(10)	272
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest			0
2.33	9380.0	Real Estate Taxes			0
2.34	9380.1	Personal Property Taxes			0
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	48		48
2.37	9382.1	Other Equipment Rent			0
2.38	9382.2	Property Rent (Unrelated Party)	281,899		281,899
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		0	0
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	323,017	13,967	309,050
200	9300.0	TOTAL EXPENSES	9,792,337	1,010,371	8,781,966

Detail of Other Income, Account 3650.0		
Table 3	1	2
Line #	Description	Reported
3.1	Stimulus	484,670
300	SUBTOTAL: OTHER INCOME	484,670

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

Non-Allowable Administrative & General Expenses per Regulation 101 CMR 204.00 or 206.00, Account 9935.0

Table 4	Column #	1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
4.1	Telephone: Advertising		0	0
4.2	Accounting: Appeal Service		0	0
4.3	Legal: Appeal Service		0	0
4.4	Legal: Other	798,635	798,635	0
4.5	Other Advertising	474	474	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	76,158	76,158	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	875,267	875,267	0

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES**Management Company / Central Office Fixed Assets and Expenses**

Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	9950.3	Allowable Building Depreciation Rate	2.5%			
1.2		Land				0
1.3		Building				0
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	268,307			268,307
1.7		MGT-CR Capitalized Equipment				0
1.8		Software	2,725			2,725
1.9		MGT-CR Capitalized Software				0

Realty Company Fixed Assets and Expenses

Table 2	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
2.1		Name of Realty Company				
2.2		Land				0
2.3		Building				0
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2.9		REA-CR Capitalized Software				0
-----	--	-----------------------------	--	--	--	---

Realty Company Allowable Fixed Expenses

This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.

Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.

Table 3	Column #		1
Line #	Account	Description	Allowable Expenses
3.1	9550.0	Depreciation: Building	
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	
3.10	9540.0	Real Estate Taxes	
3.11	9540.5	Personal Property Taxes	
3.12	9545.6	MA Corp. Excise Tax Non-Income Portion	
3.13	9580.0	Insurance: Building, Building Improvements, Equipment	
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	0

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 4 : BALANCE SHEET**Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	280,113
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	280,113
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	3,000
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	3,000
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	46,126,393
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	46,126,393
1.12	1310.0	Other Current Assets	
100	1005.0	TOTAL CURRENT ASSETS	46,409,506

Non-Current (Fixed) Assets

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	
2.2	1521.1	Building - Cost	
2.3	1522.2	Building – Accumulated Depreciation	
2.100	1520.0	BUILDING - BOOK VALUE	0
2.4	1611.1	Building Improvements – Cost	
2.5	1612.2	Building Improvements – Accumulated Depreciation	

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	0
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	0
2.8	1651.1	Equipment - Cost	268,307
2.9	1652.2	Equipment – Accumulated Depreciation	(100,512)
2.400	1650.0	EQUIPMENT - BOOK VALUE	167,795
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	0
2.12	1701.1	Motor Vehicles – Cost	
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	0
2.14	1710.1	Software - Cost	2,725
2.15	1710.2	Software – Accumulated Depreciation	(2,594)
2.700	1710.0	SOFTWARE - BOOK VALUE	131
2.16	1715.1	MGT-CR Capitalized Software – Cost	
2.17	1715.2	MGT-CR Capitalized Software – Accumulated Depreciation	
2.800	1715.0	MGT-CR Capitalized Software – Book Value	0
200	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	167,926

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	1,791
3.4	1975.1	Mortgage Acquisition Cost	
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	0
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	1,791

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

Deferred Charges and Other Assets
Detail of Other Assets, Account 1985.0

Table 4	1	2
Line #	Description	Account Balance
4.1	Prepaid	1,791
400	SUBTOTAL ACCOUNT	1,791

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	46,579,223

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	5,882,229
6.2	2030.0	Accrued Expenses	(22,653)
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	5,859,576
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	
6.5	2130.0	Banks	
6.6	2140.0	Motor Vehicles	
6.7	2150.0	Other Short-Term Financing	
6.8	2160.0	Payments Due w/in one year on long-term debt	
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	0
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	962,080
6.10	2200.0	Accrued Payroll Tax withheld	21,450
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	41,418
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	1,024,948

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

6.13	2230.0	Other Current Liabilities	(4,208)
600	2005.0	TOTAL CURRENT LIABILITIES	6,880,316
Non-Current Liabilities			
Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	
7.2	2330.0	Due to Affiliates/Related Parties	38,785,114
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	38,785,114
Total Liabilities			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	45,665,430
Net Worth			
Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	3,003,933
9.5	2530.0	Proprietor Drawings	(1,200,000)
9.6	2540.0	Partnership/Member (LLC) Drawings	
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	(890,140)
9.200	2510.0	Total Proprietorship or Partnership	913,793
900	2500.0	TOTAL NET WORTH	913,793
Total Liabilities and Net Worth			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	46,579,223

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 5 : RECONCILIATION OF INCOME & EXPENSES**Part 1: Reconciliation on Income and Expenses per Books to Cost Report**

	Net Income/Loss per MGT-CR		
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	8,902,195
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	9,792,337
100		MGT-CR Net income/(loss) before reconciling items	(890,142)
	Reconciling Items		
	Items reported on MGT-CR but not on Financials. Explain below.		
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
	Items reported on Financials but not on MGT-CR. Explain below.		
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	NET INCOME/(LOSS) PER FINANCIALS		(890,142)
4.1	Explanation		

Part 2: Reconciliation of Net Worth

	PROPRIETORSHIP, PARTNERSHIP or LIMITED LIABILITY COMPANY (LLC)		
Table 5	Column #		1
Line #	Account Number	Description	Amount
5.1		Balance: PRIOR YEAR	3,003,933
5.2	2915.0	Other: Prior Period Adjustment(s)	0
5.3	2545.0	Capital contribution during year	0
5.4	2550.0	MGT-CR Net income	(890,142)
5.5	2530.0	Proprietor Drawings	(1,200,000)
5.6	2540.0	Partnership/Member (LLC) Drawings	0
500	2500.0	BALANCE: CURRENT YEAR	913,791

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

Prior Period Adjustments, Account 2915.0

Table 7	1	2
Line #	Description	Amount
7.1		
7.2		
7.3		
7.4		
7.5		
7.6		
7.7		
700	Total Account	0

Part 3: Earnings and Compensation Disclosures

This schedule is used to report the name(s) of the owner, officer or partner, and disclose the salary and other compensation paid as well as the accounts that were charged.

Table 9	1	2	3	4	5	6	7	8	9	10
Line #	Account Number	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary & Benefits	Draw / Dividends	Other	TOTAL
Sole Proprietorship										
9.1	2530.0					.00%				0
9.2						.00%				0
9.3						.00%				0
										0
Table 10	1	2	3	4	5	6	7	8	9	10

Partnership, Limited Liability Company (LLC)

10.1						.00%				0
10.2						.00%				0
10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

Corporation

11.1						.00%				0
11.2						.00%				0
11.3						.00%				0
										0

Part 4: Five Highest Paid (including salaries, payroll taxes, workers compensation, other fringe benefits, and draws)
List the names and compensation of the five employees who have the highest compensation being reported on this report.

Table 12	Column #	1	2	3	4	5	6	7	8	9
Line #	Account	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary, Taxes, Workers' Comp. & Fringe Benefits	Draw	Other	TOTAL
12.1	7710.1	Hannon	Chris	Officer	COO	100.00%	394,756			394,756
12.2	7711.1	Labella	Caterina Mina	Officer	CFO	100.00%	258,759			258,759
12.3	7712.1	Sandford	Keith	Officer	Clinical Officer	100.00%	232,631			232,631
12.4	7713.1	Topjian	Paula		Reg Dir of Operations	100.00%	262,024			262,024
12.5	7714.1	Talamona	Ray		Reg Dir of Operations	100.00%	224,365			224,365

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 6 : ALLOWABLE EXPENSE ALLOCATION**Provide allocation to Massachusetts Nursing and Residential Care Facilities, Non-Mass Nursing and Residential Care Facilities**

Column #	1	2	3	4	5	6
Table 1	Facility Name	VPN	Administrative and General			
			Shared Administrative & General Expense	Other Direct Administrative & General Expense	Total MGT-CR Administrative & General Add-back	
Line #	Part A: Massachusetts Nursing and Residential Care Facilities Only		%	\$	\$	\$
1.1	EASTPOINTE REHAB CENTER	0950562	13.8236%	1,162,471		1,162,471
1.2	BAYPOINTE REHAB CENTER	0950559	11.6208%	977,228		977,228
1.3	SOUTHPOINTE REHAB CENTER	0950565	9.8326%	826,857		826,857
1.4	ADVANIA CARE AT PROVINCETOWN	0950790	3.3360%	280,537		280,537
1.5	WILMINGTON REHAB CENTER LLC	0950742	10.9399%	919,973		919,973
1.6	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	10.9002%	916,631		916,631
1.7	SALEM REHABILITATION CENTER LLC	0950739	8.9949%	756,409		756,409
1.8	ADVINIACARE AT NORTHBRIDGE	0950898	8.1156%	682,466		682,466
1.9	Adviniacare Newton Wellesley	0951021	8.5067%	715,359		715,359
1.10	Adviniacare Newburyport	0951018	7.5971%	638,865		638,865
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		93.6674%	7,876,796	0	7,876,796
200	PART B: Total Non-MA Nursing and Residential Care Facilities		6.3326%	532,534		532,534
300	PART C: Total Non-Nursing/Residential Care Facility Business					0
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	8,409,330	0	8,409,330
	Identify Allocation Method(s) Used Above					
500						

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

s and Other Nursing and Residential Care Facility business in the grid below.

7	8	9	10	11	12	13	14
al Expenses			Director of Nurses Salary, Taxes & Benefits	Variable Expenses			
Administrator Salary, Taxes & Benefits	Administrator- in- Training Salary, Taxes & Benefits	Total Allowable Administrative & General Expense		Dietician Salary, Taxes & Benefits	Indirect Restorative Therapy Salary, Taxes & Benefits	Quality Assurance Professional Salary, Taxes & Benefits	REA-CR Othe t
\$	\$	\$	\$	\$	\$	\$	%
		1,162,471	8,791				
		977,228	7,389				
		826,857	6,252				
		280,537	2,121				
		919,973	6,956				
		916,631	6,931				
		756,409	5,719				
		682,466	5,160				
		715,359	5,409				
		638,865	4,831				
0	0	7,876,796	59,559	0	0	0	0.0000%
		532,534	4,027				
		0					
0	0	8,409,330	63,586	0	0	0	0.0000%

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

15	16	17	18	19
or Operating Add-back	Total Allowable Variable Expenses	Total Allowable Fixed Expenses (from MGT-CR Sch. 3)		Total Allowable Expenses
\$	\$	%	\$	\$
	0		42,721	1,213,983
	0		35,914	1,020,531
	0		30,388	863,497
	0		10,310	292,968
	0		33,810	960,739
	0		33,687	957,249
	0		27,799	789,927
	0		25,081	712,707
	0		26,290	747,058
	0		23,479	667,175
0	0	0.0000%	289,479	8,225,834
	0		19,571	556,132
	0			0
0	0	0.0000%	309,050	8,781,966

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

600						
-----	--	--	--	--	--	--

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

--	--	--	--	--	--	--

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

--	--	--	--	--	--

SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES

(1) Footnotes and Explanations
Upload Type: Excel, Word, or PDF
This schedule is used to provide detail to any of the information included in this report.
Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 600 has been checked "Yes."
(2) Organizational Structure
Upload Type: Excel, Word, or PDF
Supply the Center with a macro organizational chart of your complete business structure.
Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities.
Note: This file is mandatory for all users
(3) Non-MA Facilities
Upload Type: Excel Template
List the name(s) of any non-Massachusetts nursing or residential care facilities in which any direct/indirect owners listed in Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.
This information must be submitted in the format of the template provided.
Note: This is mandatory if this section applies to the filing Management Company
(4) Related Party Markup, Account 9382.3
Upload Type: Excel Template
Indicate any entity, person or related party as defined in REGULATION 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.)
This information must be submitted in the format of the template provided.
Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: Property Rent) has reported information, this file must be completed and uploaded.

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

(5) Other Administrative and General, Account 9379.5

Upload Type: Excel Template

Provide a detailed listing of all expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.10 (Account 9379.5) has reported information, this file must be completed and uploaded.

(6) Financial Statement Documentation

Upload Type: PDF

To satisfy the financial statement requirement, providers must file one of the following forms of acceptable documentation.

As per 957 CMR 7.00: 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. Nothing

in this section shall be construed as an additional requirement that nursing homes complete audited, reviewed, or compiled financial statements solely to comply with the Center's

reporting requirements.

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

☐ A) Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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

☐ C) Financial Statements Unavailable: The Provider or parent organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
4/14/2024 3:49:17 PM	(1) Footnotes and Explanations	Footnotes & Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
4/14/2024 3:49:26 PM	(2) Organizational Structure	Organizational Structure.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
4/14/2024 3:49:42 PM	(3) Non-MA Facilities	NonMAFacilities.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
4/14/2024 3:49:53 PM	(5) Other Administrative and General, Account 9379.5	Other Admin.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
4/14/2024 3:50:05 PM	(6) Financial Statement Documentation	Financial Statements.pdf	application/pdf	Tamara Unger

SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS**Section A - Certification by Preparer (Other than Owner, Partner, or Officer)**

1.1	[] Use login users information to fill fields below	
1.2	Firm Name	Roth & Co
1.3	Preparer's Last Name	Unger
1.4	Preparer's First Name	Tamara
1.5	Preparer's Middle Name	N/A
1.6	Title	Senior Cost Report Specialist
1.7	Preparer's Address	1428 36th St
1.8	City	Brooklyn
1.9	State	NY
1.10	Zip Code	11218
1.11	Phone Number	2489684100
1.12	Email Address	tunger@rothcocpa.com
1.13	Is this information correct?	Yes
1.14	[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.	
1.15	Date of Authorization:	04/16/2024
	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 1.14.	

Pointe Group Care LLC

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

Section B - Certification by Owner, Partner, or Officer

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.

2.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
2.2	Last Name	Berkowitz
2.3	First Name	Benjamin
2.4	Middle Name	n/a
2.5	Title	Owner
2.6	Is this information correct?	Yes
2.7	<input checked="" type="checkbox"/> By checking this box I hereby certify that I am the authorizing person 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.	
2.8	Date of Authorization:	04/16/2024
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 requests 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		