

Skilled Nursing Facility Cost Report
ST. FRANCIS REHAB & NURSING CENTER
Filing Year: 2023

Date: 12/19/2024
Time: 12:57 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	ST. FRANCIS REHAB & NURSING CENTER
1.2	MassHealth Provider ID	110081997A
1.3	Federal Employer Tax ID	263398784
1.4	VPN	0941123
1.5	Is the above information correct?	Yes
1.6	Facility Number	00235
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	101 Plantation Street
1.11	City	Worcester
1.12	Zip	01604
1.13	Telephone	+1 (508) 755-8605
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Landmark Management Solutions LLC
1.19	List the name of the entity that holds the nursing facility license.	Bentley Saint Francis LLC
1.20	List realty company names as reported on each realty company cost report.	Bentley Saint Francis Real Estate LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	Yes

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Stephen Duarte
2.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
2.3	Title	CFO
2.4	Street Address	57 Wingate St
2.5	City	Haverhill
2.6	State	MA
2.7	Zip Code	01832
2.8	Phone Number	+1 (978) 372-4004
2.9	Email Address	sduarte@landmarkhealth.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Fran Petricone
3.3	Nursing Facility or Firm Name	Landmark Management Solutions LLC
3.4	Title	Preparer
3.5	Street Address	57 Wingate Street
3.6	City	Haverhil
3.7	State	MA
3.8	Zip Code	01832
3.9	Phone Number	+1 (878) 372-4004
3.10	Email Address	sduarte@landmarkhealth.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1	Adult Day Health	Saint Francis Adult Day Health	1907107	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.2	Other	The Pavilion Rehab & Nursing Center	0940011	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.3	Other	St Joseph Rehab & Nursing Center	0940020	Bentley Health Group LLC	Steven Raso, Steven V Raso Trust	
4.4	Other	Casa De Ramana Rehabilitation Center	0950745	Steven Raso		
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,096,985	1,875	1,098,860
1.2	Commercial Managed Care	619,833	229,717	849,550
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,276,672	775,603	3,052,275
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	7,468,774	98,750	7,567,524
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	2,609,648	17,506	2,627,154
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	1,687,177	161,368	1,848,545
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	15,759,089	1,284,819	17,043,908

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
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	175
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	1,173
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	61,968
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	63,316

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)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,107,224

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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	295,936		295,936
1.2	Director of Nurses: Employee Benefits	17,756		17,756
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	29,662		29,662
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	343,354		343,354
1.7	Registered Nurses: Salaries	1,242,317		1,242,317
1.8	Registered Nurses: Employee Benefits	74,537		74,537
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	124,519		124,519
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	59,241	0	59,241
1.200	Subtotal: Registered Nurses Expenses	1,500,614		1,500,614
1.12	Licensed Practical Nurses: Salaries	1,890,718		1,890,718
1.13	Licensed Practical Nurses: Employee Benefits	113,439		113,439
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	189,509		189,509
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	185,968	0	185,968
1.300	Subtotal: Licensed Practical Nurses Expenses	2,379,634		2,379,634
1.17	Certified Nurse Aides: Salaries	2,619,104		2,619,104
1.18	Certified Nurse Aides: Employee Benefits	157,141		157,141
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	262,518		262,518
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	747	0	747
1.400	Subtotal: Certified Nurse Aides Expenses	3,039,510		3,039,510

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,500		1,500
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	1,500		1,500
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,264,612		7,264,612

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	7,264,612		7,264,612

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	214,392		214,392
2.2	Administration: Employee Benefits	12,863		12,863
2.3	Administration: Payroll Taxes incl Workers Comp.	21,489		21,489
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	248,744		248,744
2.7	Clerical Staff: Salaries	468,603		468,603
2.8	Clerical Staff: Employee Benefits	28,115		28,115
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	46,969		46,969
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	543,687		543,687
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	226,763		226,763
2.12	Office Supplies	96,676		96,676
2.13	Telecommunications (e.g. Internet, Phone)	33,320		33,320

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	7,260		7,260
2.16	Advertising: Help Wanted	61,259		61,259
2.17	Licenses and Dues: Patient Care Related Portion	18,722		18,722
2.18	Continuing Professional Education / Training and Development	1,795		1,795
2.19	Accounting Services (Not related to appeals)	66,000		66,000
2.20	Insurance: Malpractice & General Liability	220,160		220,160
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	74,114		74,114
2.23	Non-Allowable A & G Expenses	2,216,676	2,216,676	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)		861,376	861,376
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		17,852	17,852
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	3,022,745		1,685,297
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,815,176		2,477,728
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		1,173	1,173
2.500	Subtotal: Administrative & General Recoverable Income	0		1,173
200	Total: Net Administrative & General Expenses After Recoverable Income	3,815,176		2,476,555

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Non-Resident Food	4,242
2A.2	Admin Consultant	4,471
2A.3	Admin Purch Service	34,006
2A.4	Flowers	1,277
2A.5	Bank Charges	29,998
2A.6	Replace Lost Patient Items	120
2A.100	Subtotal: Other A&G Expenses	74,114

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	5,671
2B.2	Licenses and Dues: Not Related to Resident Care	900
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	1,194
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	855,362
2B.9	Management Consultants	
2B.10	Interest on Working Capital	111,552
2B.11	Fines, Late Fees, Penalties, including Interest	92,993
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	156,000
2B.15	User Fee Assessment	993,004
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	2,216,676

Variable Expenses

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Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	55,408		55,408
3.2	Staff Dev. Coord.: Employee Benefits	3,324		3,324
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,554		5,554
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	64,286		64,286
3.5	Plant Operation: Salaries	209,445		209,445
3.6	Plant Operation: Employee Benefits	12,566		12,566
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	20,993		20,993
3.8	Plant Operation: Purchased Service	148,448		148,448
3.9	Plant Operation: Supplies and Expenses	50,097		50,097
3.10	Plant Operation: Utilities	310,089		310,089
3.11	Plant Operation: Repairs	105,036		105,036
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	856,674		856,674
3.13	Dietician: Salaries	70,144		70,144
3.14	Dietician: Employee Benefits	4,208		4,208
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,031		7,031
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	81,383		81,383
3.18	Dietary: Salaries	631,646		631,646
3.19	Dietary: Employee Benefits	37,898		37,898
3.20	Dietary: Payroll Taxes incl Workers Comp.	63,311		63,311
3.21	Dietary: Food	425,957		425,957
3.22	Dietary: Purchased Service	61,038		61,038
3.23	Dietary: Supplies and Expenses	44,294		44,294
3.400	Subtotal: Dietary Expenses	1,264,144		1,264,144
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0

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3.27	Housekeeping/Laundry: Purchased Service	554,522		554,522
3.28	Housekeeping/Laundry: Supplies and Expenses	47,682		47,682
3.29	Housekeeping/Laundry: Linen and Bedding	788		788
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	602,992		602,992
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	126,892		126,892
3.37	Unit Clerk & Medical Records: Employee Benefits	7,613		7,613
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	12,719		12,719
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	147,224		147,224
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	281,719		281,719
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	16,903		16,903
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	28,236		28,236
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	326,858		326,858
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	181,651		181,651
3.49	Social Service Worker: Employee Benefits	10,899		10,899
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	18,207		18,207
3.51	Social Service Worker: Purchased Service	6,098		6,098

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3.1000	Subtotal: Social Service Worker Expenses	216,855		216,855
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
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	137,710		137,710
3.57	Indirect Restorative Therapy: Employee Benefits	8,263		8,263
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	13,803		13,803
3.59	Indirect Restorative Therapy: Consultants	7,903		7,903
3.60	Direct Restorative Therapy: Salaries	1,009,870	1,009,870	0
3.61	Direct Restorative Therapy: Benefits	161,811	161,811	0
3.62	Direct Restorative Therapy: Consultants	57,959	57,959	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,397,319		167,679
3.64	Recreational Therapy/Activities: Salaries	379,294		379,294
3.65	Recreational Therapy/Activities: Employee Benefits	22,757		22,757
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	38,017		38,017
3.67	Recreational Therapy/Activities: Purchased Service	35,724		35,724
3.68	Recreational Therapy/Activities: Supplies and Expenses	13,541		13,541
3.69	Recreational Therapy/Activities: Transportation	20,699	20,699	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	510,032		489,333
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

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3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	72,523		72,523
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	6,283		6,283
3.87	Legend Drugs	432,361	432,361	0
3.88	Personal Protective Equipment	37,151		37,151
3.89	House Supplies Not Resold	273,107		273,107
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	21,337		21,337
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	842,762		410,401
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,310,529		4,627,829
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		61,968	61,968
3.1800	Subtotal: Variable Recoverable Income	0		61,968
300	Total: Net Variable Expenses Including Recoverable Income	6,310,529		4,565,861

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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	166,956	(145,203)	312,159
4.2	Long-Term Interest Expense SNF-CR	17,672		17,672
4.3	Long-Term Interest Expense REA-CR		135,221	135,221
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			0
4.7	Building Insurance Expense REA-CR		38,537	38,537
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		194,271	194,271
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	82,065		82,065
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	825,067	825,067	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,091,760		779,925
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,091,760		779,925

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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	18,482,077		15,150,094
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	18,482,077		15,086,953

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,043,908
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,043,908
1A.4	Salaries and Wages	9,814,849
1A.5	Employee Benefits	1,572,630
1A.6	Supplies and Other (including Payroll Taxes)	6,642,418
1A.7	Interest Expense	129,224
1A.8	Provision for Bad Debt	156,000
1A.9	Depreciation and Amortization Expenses	166,956
1A.200	Total Operating Expenses	18,482,077
1A.300	Income(Loss) from Operations	(1,438,169)
	Non-Operating Income and Expenses	
1A.10	Interest Income	175
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	63,141
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,374,853)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(1,374,853)

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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)	17,107,224
2.2	Total Nursing Expenses (Schedule 3)	7,264,612
2.3	Total Administrative and General Expenses (Schedule 3)	3,815,176
2.4	Total Variable Expenses (Schedule 3)	6,310,529
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,091,760
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	18,482,077
200	Cost Reported Net Income(Loss)	(1,374,853)

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)		(1,374,853)
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)		(1,374,853)

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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	28,563
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	2,243,429
1.6	Less Reserve for Bad Debt	(137,117)
1.100	Subtotal: Net Patient Accounts Receivable	2,106,312
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	3,815,536
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	2,529
1.12	Prepaid Interest	
1.13	Prepaid Insurance	101,456
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	177,072
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	6,231,468

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	2,056
2.4	Equipment	536,977
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	539,033

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	7,545
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	1,011,982
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	61,281
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(23,009)
3.100	Net Mortgage Acquisition Costs	38,272
300	Total Non-Current Assets	1,057,799

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	ROU Asset Operating	993,965
3A.2	Restricted Cash	18,017
3A.3		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	1,011,982

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	7,828,300

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,780,186
5.2	Accrued Expenses	479,485
5.3	Due to Insurance Payers	51,323
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	1,091,114
5.7	Accrued Salaries and Payroll Liabilities	432,262
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	8,899
5.10	Other Current Liabilities	1,038,136
500	Total Current Liabilities	4,881,405

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	CP ROU Lease - Operating	603,488
5A.2	Deferred Revenue	6,153
5A.3	RPU Lease Operating	428,495
5A.100	Subtotal: Other Current Liabilities	1,038,136

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	7,356,396
6.3	Other Long-Term Debt	47,454
600	Total Non-Current Liabilities	7,403,850

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,285,255

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(3,082,102)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,374,853)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(4,456,955)

Prior Period Adjustments

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

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

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	7,828,300

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements		2,223		2,223		(167)	(167)	2,056
1.4	Equipment	1,400,521	110,717	(3,236)	1,508,002	(804,236)	(166,789)	(971,025)	536,977
1.5	Software/Limited Life Assets	26,551			26,551	(26,551)		(26,551)	0
1.6	Motor Vehicles				0			0	0
100	Total	1,427,072	112,940	(3,236)	1,536,776	(830,787)	(166,956)	(997,743)	539,033

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	45,000					45,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	2,939,953					2,939,953			73,498	73,498
2.5	Improvements SNF-CR	1,800		2,223			4,023	5.00%	167	34	201
2.6	Improvements REA-CR	1,312,921					1,312,921	5.00%		89,609	89,609
2.7	Equipment SNF-CR	1,297,270		110,717			1,407,987	10.00%	166,789	(25,991)	140,798

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2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	24,184				24,184	33.33%	0	8,053	8,053	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	5,621,128	0	112,940	0	0	5,734,068		166,956	145,203	312,159

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1988
3.2	What was the date of the most recent assessed property value of this facility?	02/25/2019
3.3	What was the value from the most recent municipal property assessment for this facility?	5,590,000
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?	94
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,475
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,106
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	5,699
3.10	What is the total acreage of the facility site?	1.0
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?	Yes

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)	20,330

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,374,853)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	342,829
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,191,725
200	Net Cash from Operating Activities	159,701

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(112,940)
3.2	Cash Flows from Other Investing Activities	63,316
300	Net Cash from Investing Activities	(49,624)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	509,611
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(611,455)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(101,844)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	8,233
500	Cash and Cash Equivalents (End of Year)	28,563

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	01/20/2021	137			137	140
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.	137				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,222	8,183	609	3,213	805	24,476
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)						611
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,222	8,183	609	3,213	805	25,087

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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
29					3,568			43,105
								0
								0
								0
								0
								0
								0
								0
								0
								611
								0
								0
								0
29	0	0	0	0	3,568	0	0	43,716

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	256
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	149
3.4	0190.0	Average Length of Stay	173
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	222
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	125

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	1,018,438	21,480.7	1,511,460	38,864.0	2,039,454	85,117.7
1.2	Total Overtime Wages	145,127	2,189.6	206,837	3,770.3	347,205	9,948.6
1.3	Total Shift Differential	78,752		172,421		232,445	
1.4	Total Other Differentials						
100	Total	1,242,317	23,670.3	1,890,718	42,634.3	2,619,104	95,066.3

<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	5.00	5.25	6.00	7.50	8.00
2.2	Licensed Practical Nurses	5.00	5.25	6.00	7.50	8.00
2.3	Certified Nurse Aides	3.25	3.50	3.50	4.00	4.50

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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	0.6	1,163.8
3.2	Plant Operations	3	3.3	6,857.2
3.3	Dietary Staff	15	13.3	27,745.6
3.4	Dietician	1	0.6	1,305.9
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	2.3	4,777.8
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.0	4,165.8
3.9	Social Services Staff	2	2.1	4,267.7
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	9	9.2	19,022.1
3.12	Restorative Therapy - Indirect Staff	1	1.3	2,593.9
3.13	Recreational Staff	8	7.2	14,902.0
3.14	Administration and Officers	1	1.0	2,073.8
3.15	Security Staff			
3.16	Clerical Staff	6	6.2	12,965.6
3.17	Director of Nurses	2	2.0	4,233.4
3.18	Registered Nurses	13	11.4	23,670.3
3.19	Licensed Practical Nurses	23	20.5	42,634.3
3.20	Certified Nurse Aides	48	45.7	95,066.3
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	137	128.7	267,445.5

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	524.5	36,667	1,820.2	112,305				
4.3	MAS Medical Staffing (Worcester, MA)	TKYS	32.1	2,410	48.6	3,150	20.9	747		
4.4	Paramount Healthcare Services	TNVC	285.7	20,164	1,081.8	70,513				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		842.3	59,241	2,950.6	185,968	20.9	747	0.0	0
400	Total Temporary Nursing Service Agency Expenses		842.3	59,241	2,950.6	185,968	20.9	747	0.0	0

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	Akamboke	Maxwell	RN	Nursing	186,613			186,613
5.2	Coleman	Christian	Nurse Superviosr	Nursing	201,420			201,420
5.3	Gilmore	Karin	MMQ	Nursing	177,963			177,963
5.4	Rossano	Bryan	Administrat or	Administrative & General	244,652			244,652
5.5	Welch	Pamela	DON	Nursing	195,805			195,805

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Other	Northstar Leasing	No	08/21/2021	07/21/2026	60	657	26,280		
1.2	Other	Northstar Leasing 1	No	12/31/2019	12/01/2024	60	391	14,865		
1.3	Other	Blue Street 2020	No	08/01/2020	07/01/2023	36	1,051	29,788		
1.4	Other	Blue Street 2021	No	10/01/2021	09/01/2024	36	1,009	28,604		
1.5	Other	Blue Street IT 2022	No	04/01/2022	03/31/2025	36	439	13,685		
1.6	Other	Blue Street IT 2023	No	03/01/2023	02/28/2026	36	935	25,915		
1.7	Other	Northstar Leasing 2	No	06/10/2022	05/31/2027	60	457	27,409		
1.8	Other	Northstar Leasing 3	No	12/15/2022	11/30/2027	60	473	28,368		
1.9	Other		No							
1.10	Other		No							
1.11	Other		No							
1.12	Other		No							
1.13	Other		Yes							
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
20,955		4,619			16,336	17.270%	3,265		3,265
7,565		3,594			3,971	19.660%	1,098		1,098
7,069		6,019			1,050	16.260%	289		289
18,588		9,975			8,613	16.260%	2,137		2,137
11,161		4,464			6,697	16.260%	1,412		1,412
	25,915	5,270			20,645	16.260%	3,147		3,147
16,112		2,497			13,615	20.510%	2,985		2,985
17,784		2,335			15,449	20.510%	3,339		3,339
					0	8.000%			0
					0	8.000%			0
					0	8.000%			0
					0	8.000%			0
					0	8.000%			0
					86,376		17,672	0	17,672

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	CNH (E-Capital)	No	542,582	509,611	10/21/2022		1,052,193	9.750%	111,552
200	Total Working Capital Interest						1,052,193		111,552

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
03/23/2024 9:26PM	(1) Footnotes and Explanations	Footnotes.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Francine Petricone
03/23/2024 9:26PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
03/23/2024 9:27PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Francine Petricone
04/20/2024 2:42PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Francine Petricone

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Fran Petricone
1.2	Nursing Facility or Firm Name	Landmark Management Solutions LLC
1.3	Title	Preparer
1.4	Street Address	57 Wingate Street
1.5	City	Haverhil
1.6	State	MA
1.7	Zip Code	01832
1.8	Phone Number	+1 (878) 372-4004
1.9	Email Address	sduarte@landmarkhealth.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/28/2024

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	04/25/2024
2.3	Last Name	Duarte
2.4	First Name	Stephen
2.5	Middle Name	J.
2.6	Title	Corporate Controller
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request