

Skilled Nursing Facility Cost Report**ST. PATRICK'S MANOR**

Filing Year: 2023

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ST. PATRICK'S MANOR
1.2	MassHealth Provider ID	110026685B
1.3	Federal Employer Tax ID	042157057
1.4	VPN	0998486
1.5	Is the above information correct?	Yes
1.6	Facility Number	00276
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	863 Central Street
1.11	City	Framingham
1.12	Zip	01701
1.13	Telephone	+1 (508) 879-8000
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.	St. Patrick's Manor., 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 LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3		1
Line #	Description	
3.1	[] 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	13,153,290	(678)	13,152,612
1.2	Commercial Managed Care	10,980		10,980
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,848,315	356,146	4,204,461
1.5	Medicare Managed Care (Part C)	5,887,780	127,469	6,015,249
1.6	MassHealth Fee-for-Service	5,635,219	155	5,635,374
1.7	MassHealth Managed Care	40,484		40,484
1.8	Senior Care Options	16,473		16,473
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	2,899,982		2,899,982
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	919,772	(251)	919,521
100	Total Nursing Facility Revenue	32,412,295	482,841	32,895,136

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	6,295,187
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	1,966,396
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	38,700
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	67,535
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	8,367,818

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)	Rental	158,429
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	266,132
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Dividend Rest	5,062
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	5,550,744
4.5	Other Endowment and Non-Recoverable Revenue		314,820
400	Total Endowment and Non-Recoverable Revenue		6,295,187

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	41,262,954

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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	166,436		166,436
1.2	Director of Nurses: Employee Benefits	27,046		27,046
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,254		16,254
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	209,736		209,736
1.7	Registered Nurses: Salaries	1,740,474		1,740,474
1.8	Registered Nurses: Employee Benefits	282,832		282,832
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	169,966		169,966
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	405,381	0	405,381
1.200	Subtotal: Registered Nurses Expenses	2,598,653		2,598,653
1.12	Licensed Practical Nurses: Salaries	2,651,113		2,651,113
1.13	Licensed Practical Nurses: Employee Benefits	430,815		430,815
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	258,894		258,894
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	2,736,067	0	2,736,067
1.300	Subtotal: Licensed Practical Nurses Expenses	6,076,889		6,076,889
1.17	Certified Nurse Aides: Salaries	3,690,679		3,690,679
1.18	Certified Nurse Aides: Employee Benefits	599,747		599,747
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	360,410		360,410
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	2,640,749	0	2,640,749
1.400	Subtotal: Certified Nurse Aides Expenses	7,291,585		7,291,585

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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	16,176,863		16,176,863

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	16,176,863		16,176,863

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	188,868		188,868
2.2	Administration: Employee Benefits	30,691		30,691
2.3	Administration: Payroll Taxes incl Workers Comp.	18,444		18,444
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	238,003		238,003
2.7	Clerical Staff: Salaries	639,258	23,967	615,291
2.8	Clerical Staff: Employee Benefits	103,881		103,881
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	62,427		62,427
2.10	Clerical Staff: Purchased Service	442,705		442,705
2.200	Subtotal: Clerical Staff Expenses	1,248,271		1,224,304
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	412,901		412,901
2.12	Office Supplies	27,924		27,924
2.13	Telecommunications (e.g. Internet, Phone)	33,795		33,795

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	5,887		5,887
2.16	Advertising: Help Wanted	114,018		114,018
2.17	Licenses and Dues: Patient Care Related Portion	37,614		37,614
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	44,255		44,255
2.20	Insurance: Malpractice & General Liability	478,453		478,453
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	139,259	68,077	71,182
2.23	Non-Allowable A & G Expenses	1,003,236	1,003,236	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,297,342		1,226,029
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,783,616		2,688,336
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		38,700	38,700
2.500	Subtotal: Administrative & General Recoverable Income	0		38,700
200	Total: Net Administrative & General Expenses After Recoverable Income	3,783,616		2,649,636

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	71,182
2A.2	Gift Shop Expenses	3,118
2A.3	Miscellaneous Expenses	26,244
2A.4	Investment Fees	37,809
2A.5	Donations	906
2A.100	Subtotal: Other A&G Expenses	139,259

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	72,079
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	24,624
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	88,793
2B.12	State and Federal Income Taxes	2,000
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	208,810
2B.15	User Fee Assessment	606,930
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	1,003,236

Variable Expenses

Table 3		1	2	3
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	149,171		149,171
3.2	Staff Dev. Coord.: Employee Benefits	24,241		24,241
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	14,567		14,567
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	187,979		187,979
3.5	Plant Operation: Salaries	304,293		304,293
3.6	Plant Operation: Employee Benefits	86,979		86,979
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	52,270		52,270
3.8	Plant Operation: Purchased Service	298,779		298,779
3.9	Plant Operation: Supplies and Expenses	5,100		5,100
3.10	Plant Operation: Utilities	920,343		920,343
3.11	Plant Operation: Repairs	29,613		29,613
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,697,377		1,697,377
3.13	Dietician: Salaries	208,715		208,715
3.14	Dietician: Employee Benefits	33,917		33,917
3.15	Dietician: Payroll Taxes incl Workers Comp.	20,382		20,382
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	263,014		263,014
3.18	Dietary: Salaries	1,457,353		1,457,353
3.19	Dietary: Employee Benefits	236,824		236,824
3.20	Dietary: Payroll Taxes incl Workers Comp.	142,317		142,317
3.21	Dietary: Food	964,017		964,017
3.22	Dietary: Purchased Service	177,578		177,578
3.23	Dietary: Supplies and Expenses	123,053		123,053
3.400	Subtotal: Dietary Expenses	3,101,142		3,101,142
3.24	Housekeeping/Laundry: Salaries	822,237		822,237
3.25	Housekeeping/Laundry: Employee Benefits	133,616		133,616
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	80,296		80,296
3.27	Housekeeping/Laundry: Purchased Service	150,515		150,515

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3.28	Housekeeping/Laundry: Supplies and Expenses	102,606		102,606
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,289,270		1,289,270
3.31	Quality Assurance (QA) Professional: Salaries	60,338		60,338
3.32	QA Professional: Employee Benefits	9,806		9,806
3.33	QA Professional: Payroll Taxes incl Workers Comp.	5,892		5,892
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	76,036		76,036
3.36	Unit Clerk & Medical Records: Salaries	214,664		214,664
3.37	Unit Clerk & Medical Records: Employee Benefits	34,883		34,883
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	20,963		20,963
3.39	Unit Clerk & Medical Records: Purchased Service	68,952		68,952
3.700	Subtotal: Unit Clerk and Medical Record Expenses	339,462		339,462
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	355,646		355,646
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	57,794		57,794
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	34,730		34,730
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	448,170		448,170
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	400,152		400,152
3.49	Social Service Worker: Employee Benefits	65,027		65,027
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	39,077		39,077
3.51	Social Service Worker: Purchased Service	46,708		46,708
3.1000	Subtotal: Social Service Worker Expenses	550,964		550,964

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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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	237,297		237,297
3.60	Direct Restorative Therapy: Salaries	13,049	13,049	0
3.61	Direct Restorative Therapy: Benefits	3,395	3,395	0
3.62	Direct Restorative Therapy: Consultants	677,527	677,527	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	931,268		237,297
3.64	Recreational Therapy/Activities: Salaries	407,022		407,022
3.65	Recreational Therapy/Activities: Employee Benefits	66,143		66,143
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	39,748		39,748
3.67	Recreational Therapy/Activities: Purchased Service	56,029		56,029
3.68	Recreational Therapy/Activities: Supplies and Expenses	20,848		20,848
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	589,790		589,790
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	230,953		230,953
3.75	Security: Employee Benefits	37,530		37,530
3.76	Security: Payroll Taxes including Workers Comp.	22,554		22,554
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	291,037		291,037
3.78	Travel: Motor Vehicle Expense	39,763		39,763

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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	38,400		38,400
3.83	Physician Services: Advisory Physician	47,404		47,404
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	527,467	527,467	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	331,523		331,523
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	21,923		21,923
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	1,006,480		479,013
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	10,771,989		9,550,551
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		67,535	67,535
3.1800	Subtotal: Variable Recoverable Income	0		67,535
300	Total: Net Variable Expenses Including Recoverable Income	10,771,989		9,483,016

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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	554,579	(151,889)	706,468
4.2	Long-Term Interest Expense SNF-CR	67,815		67,815
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	21,736		21,736
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	112,142		112,142
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	756,272		908,161
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	756,272		908,161

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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	31,488,740		29,323,911
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	31,488,740		29,217,676

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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	
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	518,513	518,513	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	518,513	518,513	

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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	32,895,136
1B.2	Other Revenue	106,235
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	33,001,371
1B.4	Salaries and Wages	13,700,421
1B.5	Employee Benefits	3,624,359
1B.6	Supplies and Other (including Payroll Taxes)	13,332,756
1B.7	Interest Expense	67,815
1B.8	Provision for Bad Debt	208,810
1B.9	Depreciation and Amortization Expenses	554,579
1B.200	Total Operating Expenses	31,488,740
1B.300	Income(Loss) from Operations	1,512,631
	Non-Operating Income and Expenses	
1B.10	Interest Income	1,966,396
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)	6,295,187
	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	9,774,214

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Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	41,262,954
2.2	Total Nursing Expenses (Schedule 3)	16,176,863
2.3	Total Administrative and General Expenses (Schedule 3)	3,783,616
2.4	Total Variable Expenses (Schedule 3)	10,771,989
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	756,272
2.6	Total Other Business Expenses (Schedule 4)	518,513
2.100	Subtotal: Total Facility Expenses	32,007,253
200	Cost Reported Net Income(Loss)	9,255,701

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)		9,774,214
3.2	Reconciling Item	Schedule 4 OBRE	(518,513)
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)		9,255,701

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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	10,210,761
1.2	Short-Term Investments	16,155,700
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	3,376,114
1.6	Less Reserve for Bad Debt	(731,965)
1.100	Subtotal: Net Patient Accounts Receivable	2,644,149
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	571,186
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	100,000
1.12	Prepaid Interest	
1.13	Prepaid Insurance	97,955
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	43,550
100	Total Current Assets	29,823,301

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Other Current Assets	43,550
1A.100	Subtotal: Other Current Assets	43,550

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	2,998,122
2.3	Improvements	467,907
2.4	Equipment	620,389
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	183
200	Total Non-Current Fixed Assets	4,086,601

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	53,119,054
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	297,714
3.5	Mortgage Acquisition Costs	92,589
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(92,589)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	53,416,768

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	87,326,670

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,029,664
5.2	Accrued Expenses	494,093
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	43,985
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	779,834
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	3,347,576

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,360,170
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,360,170

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,707,746

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	68,997,245	3,365,972	72,363,217
8A.2	Prior Period Adjustment(s)	6		6
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	9,255,701		9,255,701
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	78,252,952	3,365,972	81,618,924

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	6
8D.100	Subtotal: Prior Period Adjustments	6

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)	87,326,670

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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	15,788,275	281,789		16,070,064	(12,780,751)	(291,191)	(13,071,942)	2,998,122
1.3	Improvements	1,513,918	54,773		1,568,691	(1,067,314)	(33,470)	(1,100,784)	467,907
1.4	Equipment	11,081,783	104,950		11,186,733	(10,336,426)	(229,918)	(10,566,344)	620,389
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	228,008			228,008	(227,825)		(227,825)	183
100	Total	28,611,984	441,512	0	29,053,496	(24,412,316)	(554,579)	(24,966,895)	4,086,601

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	158,000					158,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,936,036		281,789			2,217,825		291,191	(230,374)	60,817
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	7,550,711		54,773			7,605,484	5.00%	33,470	348,087	381,557
2.6	Improvements REA-CR						0	5.00%			0

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2.7	Equipment SNF-CR	3,293,189		104,950			3,398,139	10.00%	229,918	34,176	264,094
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	12,937,936	0	441,512	0	0	13,379,448		554,579	151,889	706,468

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1968
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1970
3.3	What was the value from the most recent municipal property assessment for this facility?	3,341,569
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?	333
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	131,494
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	79,403
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	15.5
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)	8,998,097

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	9,255,702
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	554,579
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(8,149,476)
200	Net Cash from Operating Activities	1,660,805

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(441,512)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(441,512)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(6,628)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(6,628)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,212,665
500	Cash and Cash Equivalents (End of Year)	10,210,762

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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	02/14/2021	333			333	333
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.	333				
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	27,669	37		5,432	19,840	32,099
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	27,669	37	0	5,432	19,840	32,099

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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
145	59						2,064	87,345
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
145	59	0	0	0	0	0	2,064	87,345

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	627
3.2	0140.1	Number of MassHealth Admissions During Year	76
3.3	0150.0	Number of Discharges During Year	675
3.4	0190.0	Average Length of Stay	129
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,547,093	33,119.5	2,043,734	50,347.0	2,943,140	123,478.0
1.2	Total Overtime Wages	148,194	2,452.8	515,634	8,953.9	628,515	18,817.5
1.3	Total Shift Differential	45,188		91,745		119,024	
1.4	Total Other Differentials						
100	Total	1,740,475	35,572.3	2,651,113	59,300.9	3,690,679	142,295.5

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
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	1.2	2,595.3
3.2	Plant Operations	5	4.9	10,106.8
3.3	Dietary Staff	39	38.9	80,941.0
3.4	Dietician	3	2.9	5,992.9
3.5	Housekeeping/Laundry Staff	26	24.6	51,169.1
3.6	Unit Clerk & Medical Records Staff	4	4.0	8,363.2
3.7	Quality Assurance	1	0.7	1,484.0
3.8	MMQ Nurses and MDS Coordinator	4	4.3	8,888.5
3.9	Social Services Staff	5	5.3	10,968.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.1	238.9
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	11	11.3	23,413.0
3.14	Administration and Officers	1	1.0	2,034.7
3.15	Security Staff	5	5.4	11,198.5
3.16	Clerical Staff	6	5.5	11,508.5
3.17	Director of Nurses	1	1.1	2,245.2
3.18	Registered Nurses	18	17.1	35,572.3
3.19	Licensed Practical Nurses	28	28.5	59,300.9
3.20	Certified Nurse Aides	68	68.4	142,295.5
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	227	225.2	468,316.5

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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	AZI and Associates, Inc.	TMRY	1,051.3	83,415	14,099.1	1,063,485	11,028.4	431,661		
4.3	Care Plus Healthcare Staffing Inc	TGV8	2,000.4	149,986	2,233.3	162,106	8,499.0	342,921		
4.4	FJR Staffing LLC	TFG2			6,881.6	396,139	5,593.2	185,777		
4.5	Gentle Care Solutions Inc	TH39	850.1	71,489	8,757.0	632,084	11,708.8	505,910		
4.6	Intelycare, Inc.	TM7F	207.8	17,635	707.5	54,516	78.4	3,206		
4.7	INTRIGUE NURSING SOLUTIONS		33.0	2,565	3,152.2	206,115	1,098.3	42,251		
4.8	Lydia Angels At Home LLC	TLQ2	1,000.5	80,291	536.9	35,665				
4.9	New Generation Health Care LLC	T007					3,942.5	73,404		
4.10	Omni Healthcare Staffing INC	T6MI			832.6	66,477	3,687.2	141,449		
4.11	Paramount Healthcare Services	TNVC			541.9	36,920	2,418.3	109,515		
4.12	Private Health Hub LLC						1,159.3	50,449		
4.13	LeaderStat	TZF8			698.3	82,560	9,558.4	754,206		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,143.1	405,381	38,440.4	2,736,067	58,771.8	2,640,749	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,143.1	405,381	38,440.4	2,736,067	58,771.8	2,640,749	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	MIghty	Marsha	LPN		272,822			272,822
5.2	Lukwago	Aloysious	LPN		208,136			208,136
5.3	Woolf	Elizabeth	Administrat or		193,074			193,074
5.4	Boateng	Anthony	RN		168,173			168,173
5.5	Lotrea	Adina	DON		154,192			154,192

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Public Finance Authority & County of Franklin, Ohio	No	11/01/20 20	11/01/2025			4,270,156	92,589	3,635
100	TOTALS								92,589	3,635

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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
2,366,798		6,628			2,360,170	3.250%	64,180		67,815
					2,360,170		64,180	0	67,815

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
05/13/2024 9:49AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/13/2024 9:50AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/13/2024 9:50AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	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:	05/13/2024

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	05/13/2024
2.3	Last Name	Woolf
2.4	First Name	Elisabeth
2.5	Middle Name	
2.6	Title	
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