

Skilled Nursing Facility Cost Report

MARIAN MANOR

Filing Year: 2023

Date: 12/19/2024

Time: 11:11 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information

Table 1		1
Line #	Description	
1.1	Facility Name	MARIAN MANOR
1.2	MassHealth Provider ID	110025765A
1.3	Federal Employer Tax ID	042173054
1.4	VPN	0904147
1.5	Is the above information correct?	Yes
1.6	Facility Number	00587
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	130 Dorchester Street
1.11	City	Boston
1.12	Zip	02127
1.13	Telephone	+1 (617) 268-3333
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.	Marian 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	1,386,460	726	1,387,186
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,156,214	99,363	2,255,577
1.5	Medicare Managed Care (Part C)	1,384,623	154,875	1,539,498
1.6	MassHealth Fee-for-Service	5,143,125	1,346	5,144,471
1.7	MassHealth Managed Care	69,856		69,856
1.8	Senior Care Options	4,373,159		4,373,159
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,399,425		1,399,425
1.13	DTA & EAEDC	265,839		265,839
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	654,835		654,835
100	Total Nursing Facility Revenue	16,833,536	256,310	17,089,846

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	285,455
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	285,937
3.7	Interest Income	995
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	63,224
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	635,611

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)	Donations	172,171
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rental Income	113,284
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		285,455

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	17,725,457

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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	172,777		172,777
1.2	Director of Nurses: Employee Benefits	14,838		14,838
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	17,686		17,686
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	205,301		205,301
1.7	Registered Nurses: Salaries	1,656,790		1,656,790
1.8	Registered Nurses: Employee Benefits	142,277		142,277
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	169,597		169,597
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	158,010	54,591	103,419
1.200	Subtotal: Registered Nurses Expenses	2,126,674		2,072,083
1.12	Licensed Practical Nurses: Salaries	1,299,118		1,299,118
1.13	Licensed Practical Nurses: Employee Benefits	111,562		111,562
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	132,984		132,984
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	2,027,823	10,811	2,017,012
1.300	Subtotal: Licensed Practical Nurses Expenses	3,571,487		3,560,676
1.17	Certified Nurse Aides: Salaries	2,534,603		2,534,603
1.18	Certified Nurse Aides: Employee Benefits	217,656		217,656
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	259,458		259,458
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,946,009	0	1,946,009
1.400	Subtotal: Certified Nurse Aides Expenses	4,957,726		4,957,726

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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	10,861,188		10,795,786

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	10,861,188		10,795,786

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	226,310		226,310
2.2	Administration: Employee Benefits	19,435		19,435
2.3	Administration: Payroll Taxes incl Workers Comp.	23,166		23,166
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	268,911		268,911
2.7	Clerical Staff: Salaries	578,480	17,141	561,339
2.8	Clerical Staff: Employee Benefits	49,677		49,677
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	59,216		59,216
2.10	Clerical Staff: Purchased Service	219,777		219,777
2.200	Subtotal: Clerical Staff Expenses	907,150		890,009
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	345,614		345,614
2.12	Office Supplies	33,593		33,593
2.13	Telecommunications (e.g. Internet, Phone)	60,680		60,680

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	292		292
2.16	Advertising: Help Wanted	141,647		141,647
2.17	Licenses and Dues: Patient Care Related Portion	33,108		33,108
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	26,993		26,993
2.20	Insurance: Malpractice & General Liability	316,680		316,680
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	139,340	13,612	125,728
2.23	Non-Allowable A & G Expenses	1,241,724	1,241,724	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	2,339,671		1,084,335
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,515,732		2,243,255
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,515,732		2,243,255

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Expenses	125,728
2A.2	Vending Expenses	1,371
2A.3	Miscellaneous Expense	3,348
2A.4	Donation Expense	150
2A.5	Fundraising Expense	8,743
2A.100	Subtotal: Other A&G Expenses	139,340

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	71,020
2B.2	Licenses and Dues: Not Related to Resident Care	294,084
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	86,169
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	57,778
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	360,374
2B.15	User Fee Assessment	372,299
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	1,241,724

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	81,546		81,546
3.2	Staff Dev. Coord.: Employee Benefits	7,003		7,003
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,347		8,347
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	96,896		96,896
3.5	Plant Operation: Salaries	273,401		273,401
3.6	Plant Operation: Employee Benefits	36,381		36,381
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	43,367		43,367
3.8	Plant Operation: Purchased Service	205,881		205,881
3.9	Plant Operation: Supplies and Expenses	23,525		23,525
3.10	Plant Operation: Utilities	677,961		677,961
3.11	Plant Operation: Repairs	52,855		52,855
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,313,371		1,313,371
3.13	Dietician: Salaries	93,513		93,513
3.14	Dietician: Employee Benefits	8,031		8,031
3.15	Dietician: Payroll Taxes incl Workers Comp.	9,572		9,572
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	111,116		111,116
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	621,955		621,955
3.22	Dietary: Purchased Service	1,392,743		1,392,743
3.23	Dietary: Supplies and Expenses	58,239		58,239
3.400	Subtotal: Dietary Expenses	2,072,937		2,072,937
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	1,235,230		1,235,230

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3.28	Housekeeping/Laundry: Supplies and Expenses	59,396		59,396
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,294,626		1,294,626
3.31	Quality Assurance (QA) Professional: Salaries	110,529		110,529
3.32	QA Professional: Employee Benefits	9,492		9,492
3.33	QA Professional: Payroll Taxes incl Workers Comp.	11,314		11,314
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	131,335		131,335
3.36	Unit Clerk & Medical Records: Salaries	118,112		118,112
3.37	Unit Clerk & Medical Records: Employee Benefits	10,143		10,143
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	12,090		12,090
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	140,345		140,345
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	274,282		274,282
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	23,554		23,554
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	28,076		28,076
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	325,912		325,912
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	340,920		340,920
3.49	Social Service Worker: Employee Benefits	29,277		29,277
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	34,898		34,898
3.51	Social Service Worker: Purchased Service	29,385		29,385
3.1000	Subtotal: Social Service Worker Expenses	434,480		434,480

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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	185,153		185,153
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	546,799	546,799	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	731,952		185,153
3.64	Recreational Therapy/Activities: Salaries	164,621		164,621
3.65	Recreational Therapy/Activities: Employee Benefits	14,137		14,137
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	16,851		16,851
3.67	Recreational Therapy/Activities: Purchased Service	31,812		31,812
3.68	Recreational Therapy/Activities: Supplies and Expenses	15,522		15,522
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	242,943		242,943
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	150,248		150,248
3.75	Security: Employee Benefits	12,902		12,902
3.76	Security: Payroll Taxes including Workers Comp.	15,380		15,380
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	178,530		178,530
3.78	Travel: Motor Vehicle Expense	15,227		15,227

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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	24,000		24,000
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			0
3.87	Legend Drugs	348,796	348,796	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	227,385		227,385
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	9,282		9,282
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	624,690		275,894
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	7,699,133		6,803,538
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		63,224	63,224
3.1800	Subtotal: Variable Recoverable Income	0		63,224
300	Total: Net Variable Expenses Including Recoverable Income	7,699,133		6,740,314

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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	296,984	(64,431)	361,415
4.2	Long-Term Interest Expense SNF-CR	100,027		100,027
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	88,055		88,055
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	81,865		81,865
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	566,931		631,362
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	566,931		631,362

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	22,642,984		20,473,941
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	22,642,984		20,410,717

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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 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 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	17,089,846
1B.2	Other Revenue	349,161
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	17,439,007
1B.4	Salaries and Wages	8,075,250
1B.5	Employee Benefits	1,548,367
1B.6	Supplies and Other (including Payroll Taxes)	12,261,982
1B.7	Interest Expense	100,027
1B.8	Provision for Bad Debt	360,374
1B.9	Depreciation and Amortization Expenses	296,984
1B.200	Total Operating Expenses	22,642,984
1B.300	Income(Loss) from Operations	(5,203,977)
	Non-Operating Income and Expenses	
1B.10	Interest Income	995
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	285,455
	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	(4,917,527)

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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)	17,725,457
2.2	Total Nursing Expenses (Schedule 3)	10,861,188
2.3	Total Administrative and General Expenses (Schedule 3)	3,515,732
2.4	Total Variable Expenses (Schedule 3)	7,699,133
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	566,931
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	22,642,984
200	Cost Reported Net Income(Loss)	(4,917,527)

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)		(4,917,527)
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)		(4,917,527)

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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	(1,356,844)
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	3,530,402
1.6	Less Reserve for Bad Debt	(476,712)
1.100	Subtotal: Net Patient Accounts Receivable	3,053,690
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	50,000
1.12	Prepaid Interest	
1.13	Prepaid Insurance	74,817
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	3,027
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	128,598
100	Total Current Assets	1,953,288

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Other Current Assets	128,598
1A.100	Subtotal: Other Current Assets	128,598

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	396,138
2.2	Buildings	88,580
2.3	Improvements	940,925
2.4	Equipment	550,958
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	38,958
200	Total Non-Current Fixed Assets	2,015,559

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	50,000
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	411,702
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	461,702

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	4,430,549

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,172,863
5.2	Accrued Expenses	449,140
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	118,050
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	392,880
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	415,415
500	Total Current Liabilities	2,548,348

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	317,783
5A.2	Bed Tax Fee	97,632
5A.100	Subtotal: Other Current Liabilities	415,415

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,645,768
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(116,177)
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,529,591

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,077,939

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	4,039,995	230,145	4,270,140
8A.2	Prior Period Adjustment(s)	(3)		(3)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(4,917,527)		(4,917,527)
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	(877,535)	230,145	(647,390)

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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	(3)
8D.100	Subtotal: Prior Period Adjustments	(3)

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)	4,430,549

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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	396,138			396,138				396,138
1.2	Building	8,839,353	74,964		8,914,317	(8,782,730)	(43,007)	(8,825,737)	88,580
1.3	Improvements	12,350,234	62,899		12,413,133	(11,343,988)	(128,220)	(11,472,208)	940,925
1.4	Equipment	5,268,224	108,660		5,376,884	(4,700,169)	(125,757)	(4,825,926)	550,958
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	101,334			101,334	(62,376)		(62,376)	38,958
100	Total	26,955,283	246,523	0	27,201,806	(24,889,263)	(296,984)	(25,186,247)	2,015,559

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	320,377					320,377				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	3,010,750		74,964			3,085,714		43,007	34,136	77,143
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,354,273		62,899			3,417,172	5.00%	128,220	42,639	170,859
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,877,821		108,660			1,986,481	10.00%	125,757	(12,344)	113,413

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	8,563,221	0	246,523	0	0	8,809,744	296,984	64,431	361,415

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1953
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	26,500,000
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?	204
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	112,737
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	60,092
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?	10.5
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					

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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)	3,990,134

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(4,917,527)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	296,984
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(404,912)
200	Net Cash from Operating Activities	(5,025,455)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(246,523)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(246,523)

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	(75,000)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(75,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(5,346,978)
500	Cash and Cash Equivalents (End of Year)	(1,356,844)

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	04/07/2021	215	11		226	376
1.2	12/01/2023	215	23		238	376
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.	215				
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	3,070			2,939	4,859	23,224
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	3,070	0	0	2,939	4,859	23,224

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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
248	17,103						1,370	52,813
						1,812	334	2,146
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
248	17,103	0	0	0	0	1,812	1,704	54,959

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	365
3.2	0140.1	Number of MassHealth Admissions During Year	53
3.3	0150.0	Number of Discharges During Year	412
3.4	0190.0	Average Length of Stay	133
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	1,400,669	21,630.7	938,956	22,558.5	1,984,970	84,274.5
1.2	Total Overtime Wages	203,333	3,005.6	305,203	5,030.0	386,314	10,603.3
1.3	Total Shift Differential	52,789		54,958		163,319	
1.4	Total Other Differentials						
100	Total	1,656,791	24,636.3	1,299,117	27,588.5	2,534,603	94,877.8

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	0.7	1,468.0
3.2	Plant Operations	4	3.4	7,131.1
3.3	Dietary Staff			
3.4	Dietician	1	0.9	1,954.6
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	2.4	4,904.4
3.7	Quality Assurance	1	1.0	2,019.7
3.8	MMQ Nurses and MDS Coordinator	3	2.8	5,904.8
3.9	Social Services Staff	6	5.5	11,410.1
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	4	3.7	7,720.2
3.14	Administration and Officers	1	1.0	2,088.9
3.15	Security Staff	4	4.2	8,688.5
3.16	Clerical Staff	10	9.1	18,838.4
3.17	Director of Nurses	1	1.0	2,005.6
3.18	Registered Nurses	12	11.8	24,636.3
3.19	Licensed Practical Nurses	12	13.3	27,588.5
3.20	Certified Nurse Aides	46	45.6	94,877.8
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	108	106.4	221,236.9

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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		722.4	54,591	221.1	10,811				
Registered Temporary Nursing Service Agencies										
4.2	Other		1,424.4	103,419	4,567.4	304,156	1,756.8	65,058		
4.3	LeaderStat	TZF8			15,399.7	1,712,856	22,010.3	1,880,951		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,424.4	103,419	19,967.1	2,017,012	23,767.1	1,946,009	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,146.8	158,010	20,188.2	2,027,823	23,767.1	1,946,009	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	Melifonwu	Benedict	CNA	Nursing	254,437			254,437		
5.2	Anderson	kahoney	Administrator	Administrative & General	229,676			229,676		
5.3	Ukpokpo	Margaret	LPN	Nursing	213,942			213,942		
5.4	Burge	Karen	LPN	Nursing	197,485			197,485		
5.5	Dutra	Maryellen	Dir. of Nurses	Nursing	173,974			173,974		

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	Carmelite Sisters	Yes	06/25/20 09	06/25/2049					
1.2	2nd Mortgage	Carmelite Sisters	Yes	04/14/20 09	04/14/2049					
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
1,605,768		45,000			1,560,768	3.500%	59,016		59,016
1,115,000		30,000			1,085,000	3.500%	41,011		41,011
					2,645,768		100,027	0	100,027

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 9:34AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/13/2024 9:35AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/13/2024 9:35AM	(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	05/14/2024
2.3	Last Name	Anderson
2.4	First Name	Kahoney
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