

Skilled Nursing Facility Cost Report**CATHOLIC MEMORIAL HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 10:46 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	CATHOLIC MEMORIAL HOME
1.2	MassHealth Provider ID	110025679A
1.3	Federal Employer Tax ID	042106393
1.4	VPN	0901024
1.5	Is the above information correct?	Yes
1.6	Facility Number	00938
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	2446 Highland Avenue
1.11	City	Fall River
1.12	Zip	02720
1.13	Telephone	+1 (508) 679-0011
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 Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Office of Diocesan Health Facilities
1.19	List the name of the entity that holds the nursing facility license.	Catholic Memorial Home, 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	Laura Mitchell
2.2	Nursing Facility or Firm Name	Office of Diocesan Health Facilities
2.3	Title	Chief Financial Officer
2.4	Street Address	368 North Main Street
2.5	City	Fall River
2.6	State	MA
2.7	Zip Code	02720
2.8	Phone Number	+1 (508) 679-8154
2.9	Email Address	LauraM@dhfo.org

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
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	2,698,148		2,698,148
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	239,860		239,860
1.4	Medicare Fee-For-Service	1,326,104	1,202,713	2,528,817
1.5	Medicare Managed Care (Part C)	892,545		892,545
1.6	MassHealth Fee-for-Service	9,115,371	583	9,115,954
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	4,191,704	120,799	4,312,503
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	2,828,768		2,828,768
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	21,292,500	1,324,095	22,616,595

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	29,300
3.2	Endowment and Other Non-Recoverable Revenue	2,194,467
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	2,636
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(133,549)
3.7	Interest Income	65,476
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	2,027
3.10	Nursing Recoverable Revenue	11,147
3.11	Variable Recoverable Revenue	117,328
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,288,832

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	1,001,072
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investments	(648,405)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous	262,801
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Testing	698,964
4.5	Other Endowment and Non-Recoverable Revenue		880,035
400	Total Endowment and Non-Recoverable Revenue		2,194,467

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	24,905,427

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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	85,074		85,074
1.2	Director of Nurses: Employee Benefits	9,858		9,858
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	7,422		7,422
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	102,354		102,354
1.7	Registered Nurses: Salaries	1,522,057		1,522,057
1.8	Registered Nurses: Employee Benefits	176,376		176,376
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	132,787		132,787
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	394,137	0	394,137
1.200	Subtotal: Registered Nurses Expenses	2,225,357		2,225,357
1.12	Licensed Practical Nurses: Salaries	2,757,802		2,757,802
1.13	Licensed Practical Nurses: Employee Benefits	319,573		319,573
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	240,596		240,596
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	971,805	0	971,805
1.300	Subtotal: Licensed Practical Nurses Expenses	4,289,776		4,289,776
1.17	Certified Nurse Aides: Salaries	4,480,457		4,480,457
1.18	Certified Nurse Aides: Employee Benefits	519,192		519,192
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	390,885		390,885
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	5,390,534		5,390,534

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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	12,008,021		12,008,021

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		11,147	11,147
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		11,147
100	Total: Net Nursing Expenses Including Recoverable Income	12,008,021		11,996,874

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	131,793		131,793
2.2	Administration: Employee Benefits	15,272		15,272
2.3	Administration: Payroll Taxes incl Workers Comp.	11,498		11,498
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	158,563		158,563
2.7	Clerical Staff: Salaries	503,031		503,031
2.8	Clerical Staff: Employee Benefits	58,291		58,291
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	43,885		43,885
2.10	Clerical Staff: Purchased Service	17,968		17,968
2.200	Subtotal: Clerical Staff Expenses	623,175		623,175
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	30,934		30,934
2.12	Office Supplies	169,672		169,672
2.13	Telecommunications (e.g. Internet, Phone)			0

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	20,053		20,053
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	14,020		14,020
2.17	Licenses and Dues: Patient Care Related Portion	108,374		108,374
2.18	Continuing Professional Education / Training and Development	2,700		2,700
2.19	Accounting Services (Not related to appeals)	46,000		46,000
2.20	Insurance: Malpractice & General Liability	131,046		131,046
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	17,943		17,943
2.22	Other A & G Expenses	143,687	32,897	110,790
2.23	Non-Allowable A & G Expenses	860,066	860,066	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)		516,926	516,926
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		6,792	6,792
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,544,495		1,175,250
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,326,233		1,956,988
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		2,027	2,027
2.500	Subtotal: Administrative & General Recoverable Income	0		2,027
200	Total: Net Administrative & General Expenses After Recoverable Income	2,326,233		1,954,961

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Resident Covid Testing	110,790
2A.2	Donations Expense	2,644
2A.3	Banquet/Gold Tournament Exp	11,732
2A.4	Other Misc. Expenses	18,521
2A.5		
2A.100	Subtotal: Other A&G Expenses	143,687

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,640
2B.2	Licenses and Dues: Not Related to Resident Care	46
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	498
2B.5	Legal: Resident Care	
2B.6	Legal: Other	19,021
2B.7	Key Person Insurance	
2B.8	Management Company Fees	579,619
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	57,504
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	30,001
2B.15	User Fee Assessment	169,737
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	860,066

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	73,203		73,203
3.2	Staff Dev. Coord.: Employee Benefits	8,482		8,482
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	6,387		6,387
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	88,072		88,072
3.5	Plant Operation: Salaries	358,729		358,729
3.6	Plant Operation: Employee Benefits	41,569		41,569
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	31,296		31,296
3.8	Plant Operation: Purchased Service	321,065		321,065
3.9	Plant Operation: Supplies and Expenses	110,338		110,338
3.10	Plant Operation: Utilities	394,383		394,383
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,257,380		1,257,380
3.13	Dietician: Salaries	29,352		29,352
3.14	Dietician: Employee Benefits	3,402		3,402
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,560		2,560
3.16	Dietician: Purchased Service	35,804		35,804
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	71,118		71,118
3.18	Dietary: Salaries	1,043,692		1,043,692
3.19	Dietary: Employee Benefits	120,943		120,943
3.20	Dietary: Payroll Taxes incl Workers Comp.	91,054		91,054
3.21	Dietary: Food	595,072		595,072
3.22	Dietary: Purchased Service	25,930		25,930
3.23	Dietary: Supplies and Expenses	81,832		81,832
3.400	Subtotal: Dietary Expenses	1,958,523		1,958,523
3.24	Housekeeping/Laundry: Salaries	754,718		754,718
3.25	Housekeeping/Laundry: Employee Benefits	87,456		87,456
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	65,843		65,843
3.27	Housekeeping/Laundry: Purchased Service	102,899		102,899

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3.28	Housekeeping/Laundry: Supplies and Expenses	97,257		97,257
3.29	Housekeeping/Laundry: Linen and Bedding	14,437		14,437
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,122,610		1,122,610
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	114,158		114,158
3.37	Unit Clerk & Medical Records: Employee Benefits	13,229		13,229
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	9,960		9,960
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	137,347		137,347
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	392,824		392,824
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	45,187		45,187
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	34,019		34,019
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	15,043		15,043
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	487,073		487,073
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	197,622		197,622
3.49	Social Service Worker: Employee Benefits	22,900		22,900
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,241		17,241
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	237,763		237,763

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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			0
3.60	Direct Restorative Therapy: Salaries	68,193	68,193	0
3.61	Direct Restorative Therapy: Benefits	13,851	13,851	0
3.62	Direct Restorative Therapy: Consultants	1,267,990	1,267,990	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,350,034		0
3.64	Recreational Therapy/Activities: Salaries	445,861		445,861
3.65	Recreational Therapy/Activities: Employee Benefits	51,666		51,666
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	38,898		38,898
3.67	Recreational Therapy/Activities: Purchased Service	5,833		5,833
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,507		8,507
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	550,765		550,765
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	39,871		39,871

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3.79	Variable Other Required Education	5,672		5,672
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	64,999		64,999
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	292,135		292,135
3.86	Physician Services: Other	72,955		72,955
3.87	Legend Drugs	164,075	164,075	0
3.88	Personal Protective Equipment	481,004		481,004
3.89	House Supplies Not Resold			0
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	36,690		36,690
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	1,157,401		993,326
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	8,418,086		6,903,977
Less: Variable Recoverable Income				
3.96	Vending Machine Income		2,636	2,636
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		117,328	117,328
3.1800	Subtotal: Variable Recoverable Income	0		119,964
300	Total: Net Variable Expenses Including Recoverable Income	8,418,086		6,784,013

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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	300,851	(6,296)	307,147
4.2	Long-Term Interest Expense SNF-CR	25,915		25,915
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	48,469		48,469
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	2,715		2,715
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			0
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	377,950		384,246
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	377,950		384,246

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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	23,130,290		21,253,232
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	23,130,290		21,120,094

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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:	Community Based Nursing Care Service

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	29,300
200	3026.0	TOTAL OTHER BUSINESS REVENUE	29,300

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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	32,669	32,669	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	32,669	32,669	

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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	22,616,595
1B.2	Other Revenue	(411)
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	22,616,184
1B.4	Salaries and Wages	12,958,566
1B.5	Employee Benefits	2,631,578
1B.6	Supplies and Other (including Payroll Taxes)	7,183,380
1B.7	Interest Expense	25,915
1B.8	Provision for Bad Debt	30,001
1B.9	Depreciation and Amortization Expenses	300,851
1B.200	Total Operating Expenses	23,130,291
1B.300	Income(Loss) from Operations	(514,107)
	Non-Operating Income and Expenses	
1B.10	Interest Income	65,476
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	2,191,099
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	1,742,468

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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)	24,905,427
2.2	Total Nursing Expenses (Schedule 3)	12,008,021
2.3	Total Administrative and General Expenses (Schedule 3)	2,326,233
2.4	Total Variable Expenses (Schedule 3)	8,418,086
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	377,950
2.6	Total Other Business Expenses (Schedule 4)	32,669
2.100	Subtotal: Total Facility Expenses	23,162,959
200	Cost Reported Net Income(Loss)	1,742,468

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,742,468
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		1,742,468

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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	10,922,390
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	1,857,497
1.6	Less Reserve for Bad Debt	(144,123)
1.100	Subtotal: Net Patient Accounts Receivable	1,713,374
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	6,707,140
1.9	Interest Receivable	
1.10	Supply Inventory	37,838
1.11	Other Receivables	12,854
1.12	Prepaid Interest	
1.13	Prepaid Insurance	88,559
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	13,522
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	19,495,677

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	713,404
2.2	Buildings	
2.3	Improvements	1,561,281
2.4	Equipment	437,796
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,712,481

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	3,151,777
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
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	3,151,777

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	25,359,935

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	939,540
5.2	Accrued Expenses	98,882
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	41,046
5.7	Accrued Salaries and Payroll Liabilities	1,146,726
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,226,194

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	973,699
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	973,699

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	3,199,893

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	17,596,295	2,821,280	20,417,575
8A.2	Prior Period Adjustment(s)	(1)		(1)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,742,468		1,742,468
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	19,338,762	2,821,280	22,160,042

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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	(1)
8D.100	Subtotal: Prior Period Adjustments	(1)

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)	25,359,935

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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	713,404			713,404				713,404
1.2	Building	2,859,170			2,859,170	(2,859,170)		(2,859,170)	0
1.3	Improvements	6,766,824	22,600		6,789,424	(5,023,437)	(204,706)	(5,228,143)	1,561,281
1.4	Equipment	2,287,964	210,389		2,498,353	(1,964,895)	(95,662)	(2,060,557)	437,796
1.5	Software/Limited Life Assets	1,450			1,450	(967)	(483)	(1,450)	0
1.6	Motor Vehicles	174,632			174,632	(174,632)		(174,632)	0
100	Total	12,803,444	232,989	0	13,036,433	(10,023,101)	(300,851)	(10,323,952)	2,712,481

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	390,315					390,315				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0	3.05%			0
2.5	Improvements SNF-CR	4,113,247		22,600			4,135,847	5.00%	204,706	2,086	206,792
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	788,335		210,389			998,724	10.00%	95,662	4,210	99,872

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	1,450				1,450	33.33%	483		483
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	5,293,347	0	232,989	0	0	5,526,336	300,851	6,296	307,147

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1936
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	8,568,600
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?	202
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	50,620
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	34,320
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	17.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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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)	85,461

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,742,468
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	300,851
2.3	Increases (Decreases) to Cash Provided by Operating Activities	9,110,968
200	Net Cash from Operating Activities	11,154,287

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(232,989)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(232,989)

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	(84,369)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(84,369)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	10,836,929
500	Cash and Cash Equivalents (End of Year)	10,922,390

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	07/16/2022	249			249	300
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.	249				
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	9,801		602	2,145		47,844
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)	90					1,714
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	9,891	0	602	2,145	0	49,558

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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
	14,766							75,158
								0
								0
								0
								0
								0
								0
								0
	900							2,704
								0
								0
								0
0	15,666	0	0	0	0	0	0	77,862

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	308
3.2	0140.1	Number of MassHealth Admissions During Year	120
3.3	0150.0	Number of Discharges During Year	173
3.4	0190.0	Average Length of Stay	450
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	1,343,465	31,560.6	1,982,843	63,742.6	3,361,130	164,848.5
1.2	Total Overtime Wages	169,887	2,888.8	704,768	14,865.8	931,069	28,348.9
1.3	Total Shift Differential	17,595		48,146		130,301	
1.4	Total Other Differentials	6,153		22,045		57,957	
100	Total	1,537,100	34,449.4	2,757,802	78,608.4	4,480,457	193,197.4

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	2.00	1.50	1.50	3.50	3.00
2.2	Licensed Practical Nurses	2.00	1.50	1.50	3.50	3.00
2.3	Certified Nurse Aides	2.00	1.50	1.50	3.50	3.00

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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	0.9	1,820.0
3.2	Plant Operations	9	7.6	15,855.0
3.3	Dietary Staff	39	29.6	61,652.0
3.4	Dietician	1	0.7	1,558.0
3.5	Housekeeping/Laundry Staff	25	24.7	51,333.0
3.6	Unit Clerk & Medical Records Staff	2	2.0	4,252.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	8	6.0	12,582.0
3.9	Social Services Staff	3	2.5	5,232.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	1.0	2,080.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	16	10.6	21,987.0
3.14	Administration and Officers	2	1.3	2,712.0
3.15	Security Staff			
3.16	Clerical Staff	16	11.9	24,660.0
3.17	Director of Nurses	1	0.9	1,864.0
3.18	Registered Nurses	23	16.6	34,449.4
3.19	Licensed Practical Nurses	42	37.8	78,608.4
3.20	Certified Nurse Aides	108	92.8	193,197.4
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	297	246.9	513,842.2

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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	CONNECTRN INC	TGKV	3,167.0	243,550	6,128.0	398,603				
4.3	Bentob Healthcare Soutlions LLC	T9JE	17.0	1,259						
4.4	Intelycare, Inc.	TM7F	1,979.0	149,328	7,942.0	533,092				
4.5	Onestaff Medical, LLC	TWJW			573.0	40,110				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,163.0	394,137	14,643.0	971,805	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,163.0	394,137	14,643.0	971,805	0.0	0	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	Pereira	Michelle	LPN Charge		178,630			178,630		
5.2	Crehan	Karra	Nurse Mgr., RN		163,231			163,231		
5.3	Cadime	Lisa	Administrator		140,885			140,885		
5.4	Ferreira	Hilda	Clinical Asst., CNA		137,866			137,866		
5.5	Oliveira	Betty	Nurse Mgr., RN		132,364			132,364		

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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	Other	Diocese of Fall River	Yes	07/01/20 20	07/01/2042	300	5,496	1,224,998		
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
1,058,068		84,369			973,699	2.500%	25,915		25,915
					973,699		25,915	0	25,915

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g 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
09/20/2023 10:21AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/20/2023 10:21AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/20/2023 10:23AM	(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:	09/20/2023

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	09/21/2023
2.3	Last Name	Mitchell
2.4	First Name	Laura
2.5	Middle Name	M.
2.6	Title	Director of Finance
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request