

Skilled Nursing Facility Cost Report**MARIAN MANOR**

Filing Year: 2022

Date: 11/28/2023

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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	01/01/2022
1.9	Reporting Period To	12/31/2022
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, Suite100
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	2,178,300		2,178,300
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,061,532	133,013	3,194,545
1.5	Medicare Managed Care (Part C)	1,497,296	107,611	1,604,907
1.6	MassHealth Fee-for-Service	4,300,379		4,300,379
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	3,442,030		3,442,030
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,773,414		1,773,414
1.13	DTA & EAEDC	164,598		164,598
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	1,147,176		1,147,176
100	Total Nursing Facility Revenue	17,564,725	240,624	17,805,349

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	1,702,648
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	41,526
3.7	Interest Income	1,733
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	800
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	54,420
3.12	Fixed Cost Recoverable Revenue	1,090
300	Total Other Nursing Facility Revenue	1,802,217

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rental Income	109,853
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	1,592,795
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		1,702,648

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	19,607,566

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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	164,061		164,061
1.2	Director of Nurses: Employee Benefits	13,557		13,557
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,824		16,824
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	194,442		194,442
1.7	Registered Nurses: Salaries	2,227,147		2,227,147
1.8	Registered Nurses: Employee Benefits	184,040		184,040
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	228,385		228,385
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	113,875	0	113,875
1.200	Subtotal: Registered Nurses Expenses	2,753,447		2,753,447
1.12	Licensed Practical Nurses: Salaries	1,381,899		1,381,899
1.13	Licensed Practical Nurses: Employee Benefits	114,193		114,193
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	141,708		141,708
1.15	Licensed Practical Nurses Purchased Service: Per Diem	167,373		167,373
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	185,761	0	185,761
1.300	Subtotal: Licensed Practical Nurses Expenses	1,990,934		1,990,934
1.17	Certified Nurse Aides: Salaries	2,475,580		2,475,580
1.18	Certified Nurse Aides: Employee Benefits	204,568		204,568
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	253,861		253,861
1.20	Certified Nurse Aides Purchased Service: Per Diem	213,357		213,357
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	75,817	0	75,817
1.400	Subtotal: Certified Nurse Aides Expenses	3,223,183		3,223,183

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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	8,162,006		8,162,006

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	8,162,006		8,162,006

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	220,016		220,016
2.2	Administration: Employee Benefits	18,181		18,181
2.3	Administration: Payroll Taxes incl Workers Comp.	22,562		22,562
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	260,759		260,759
2.7	Clerical Staff: Salaries	573,016		573,016
2.8	Clerical Staff: Employee Benefits	47,351		47,351
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	58,760		58,760
2.10	Clerical Staff: Purchased Service	214,208		214,208
2.200	Subtotal: Clerical Staff Expenses	893,335		893,335
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	353,199		353,199
2.12	Office Supplies	37,385		37,385
2.13	Telecommunications (e.g. Internet, Phone)	63,802		63,802

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,265		6,265
2.16	Advertising: Help Wanted	86,285		86,285
2.17	Licenses and Dues: Patient Care Related Portion	32,753		32,753
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	24,804		24,804
2.20	Insurance: Malpractice & General Liability	228,202		228,202
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	118,103	5,193	112,910
2.23	Non-Allowable A & G Expenses	1,135,775	1,135,775	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	2,086,573		945,605
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,240,667		2,099,699
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		800	800
2.500	Subtotal: Administrative & General Recoverable Income	0		800
200	Total: Net Administrative & General Expenses After Recoverable Income	3,240,667		2,098,899

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Services	112,910
2A.2	Vending	1,243
2A.3	Miscellaneous	3,767
2A.4	Donations	183
2A.100	Subtotal: Other A&G Expenses	118,103

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	98,023
2B.2	Licenses and Dues: Not Related to Resident Care	300,270
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	59,678
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	205,871
2B.12	State and Federal Income Taxes	1,000
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	354,986
2B.15	User Fee Assessment	115,947
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	1,135,775

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	110,362		110,362
3.2	Staff Dev. Coord.: Employee Benefits	9,120		9,120
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,317		11,317
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	130,799		130,799
3.5	Plant Operation: Salaries	249,673		249,673
3.6	Plant Operation: Employee Benefits	34,226		34,226
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	42,473		42,473
3.8	Plant Operation: Purchased Service	254,603		254,603
3.9	Plant Operation: Supplies and Expenses	33,679		33,679
3.10	Plant Operation: Utilities	661,874		661,874
3.11	Plant Operation: Repairs	45,175		45,175
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,321,703		1,321,703
3.13	Dietician: Salaries	91,768		91,768
3.14	Dietician: Employee Benefits	7,583		7,583
3.15	Dietician: Payroll Taxes incl Workers Comp.	9,410		9,410
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	108,761		108,761
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	594,687		594,687
3.22	Dietary: Purchased Service	1,347,296		1,347,296
3.23	Dietary: Supplies and Expenses	60,324		60,324
3.400	Subtotal: Dietary Expenses	2,002,307		2,002,307
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	1,170,906		1,170,906
3.28	Housekeeping/Laundry: Supplies and Expenses	57,360		57,360
3.29	Housekeeping/Laundry: Linen and Bedding			0

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,228,266		1,228,266
3.31	Quality Assurance (QA) Professional: Salaries	100,876		100,876
3.32	QA Professional: Employee Benefits	8,336		8,336
3.33	QA Professional: Payroll Taxes incl Workers Comp.	10,345		10,345
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	119,557		119,557
3.36	Unit Clerk & Medical Records: Salaries	145,072		145,072
3.37	Unit Clerk & Medical Records: Employee Benefits	11,988		11,988
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,876		14,876
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	171,936		171,936
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	280,801		280,801
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	23,204		23,204
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	28,795		28,795
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	332,800		332,800
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	250,813		250,813
3.49	Social Service Worker: Employee Benefits	20,726		20,726
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	25,720		25,720
3.51	Social Service Worker: Purchased Service	13,955		13,955
3.1000	Subtotal: Social Service Worker Expenses	311,214		311,214
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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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	216,325		216,325
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	616,874	616,874	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	833,199		216,325
3.64	Recreational Therapy/Activities: Salaries	160,512		160,512
3.65	Recreational Therapy/Activities: Employee Benefits	13,264		13,264
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	16,460		16,460
3.67	Recreational Therapy/Activities: Purchased Service	31,086		31,086
3.68	Recreational Therapy/Activities: Supplies and Expenses	13,203		13,203
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	234,525		234,525
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	164,507		164,507
3.75	Security: Employee Benefits	13,594		13,594
3.76	Security: Payroll Taxes including Workers Comp.	16,869		16,869
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	194,970		194,970
3.78	Travel: Motor Vehicle Expense	5,316		5,316
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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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	443,433	443,433	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	219,846		219,846
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,136		5,136
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	697,731		254,298
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	7,687,768		6,627,461
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		54,420	54,420
3.1800	Subtotal: Variable Recoverable Income	0		54,420
300	Total: Net Variable Expenses Including Recoverable Income	7,687,768		6,573,041

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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	295,163	(75,531)	370,694
4.2	Long-Term Interest Expense SNF-CR	92,877		92,877
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	60,125		60,125
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	63,849		63,849
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	512,014		587,545
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		1,090	1,090
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		1,090
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	512,014		586,455

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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	19,602,455		17,476,711
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	19,602,455		17,420,401

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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	17,805,349
1B.2	Other Revenue	96,746
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	17,902,095
1B.4	Salaries and Wages	8,596,103
1B.5	Employee Benefits	1,622,296
1B.6	Supplies and Other (including Payroll Taxes)	8,641,030
1B.7	Interest Expense	92,877
1B.8	Provision for Bad Debt	354,986
1B.9	Depreciation and Amortization Expenses	295,163
1B.200	Total Operating Expenses	19,602,455
1B.300	Income(Loss) from Operations	(1,700,360)
	Non-Operating Income and Expenses	
1B.10	Interest Income	1,733
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	1,090
1B.14	Other Non-Operating Income(Expense)	1,702,648
	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	5,111

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Detail of Extraordinary Items

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

Detail of Changes in Accounting Principles

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

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	19,607,566
2.2	Total Nursing Expenses (Schedule 3)	8,162,006
2.3	Total Administrative and General Expenses (Schedule 3)	3,240,667
2.4	Total Variable Expenses (Schedule 3)	7,687,768
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	512,014
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	19,602,455
200	Cost Reported Net Income(Loss)	5,111

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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)		5,111
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)		5,111

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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	3,990,134
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	3,757,313
1.6	Less Reserve for Bad Debt	(1,484,961)
1.100	Subtotal: Net Patient Accounts Receivable	2,272,352
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	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	59,214
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	1,517
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	103,869
100	Total Current Assets	6,427,086

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Trust Fund	94,898
1A.2	Fixed Asset Accrual Account	8,971
1A.100	Subtotal: Other Current Assets	103,869

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	396,138
2.2	Buildings	56,623
2.3	Improvements	1,006,246
2.4	Equipment	568,055
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	52,708
200	Total Non-Current Fixed Assets	2,079,770

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	243,799
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	293,799

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	8,800,655

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,014,172
5.2	Accrued Expenses	296,682
5.3	Due to Insurance Payers	26,434
5.4	Patient Funds Due	94,898
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	308,134
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	4,800
5.10	Other Current Liabilities	29,087
500	Total Current Liabilities	1,774,207

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Bed Tax Fee	29,087
5A.100	Subtotal: Other Current Liabilities	29,087

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,720,768
6.2	Due to Related Parties, Subsidiaries, and Affiliates	35,540
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,756,308

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,530,515

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	4,034,877	230,145	4,265,022
8A.2	Prior Period Adjustment(s)	7		7
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	5,111		5,111
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	4,039,995	230,145	4,270,140

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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	7
8D.100	Subtotal: Prior Period Adjustments	7

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)	8,800,655

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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	8,827,718	11,635		8,839,353	(8,736,125)	(46,605)	(8,782,730)	56,623
1.3	Improvements	12,239,639	132,395	(21,800)	12,350,234	(11,226,337)	(117,651)	(11,343,988)	1,006,246
1.4	Equipment	5,095,083	173,141		5,268,224	(4,569,262)	(130,907)	(4,700,169)	568,055
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	46,334	55,000		101,334	(48,626)		(48,626)	52,708
100	Total	26,604,912	372,171	(21,800)	26,955,283	(24,580,350)	(295,163)	(24,875,513)	2,079,770

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	2,999,115		11,635			3,010,750		46,605	28,664	75,269
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,243,678		132,395		(21,800)	3,354,273	5.00%	117,651	50,063	167,714
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,704,680		173,141			1,877,821	10.00%	130,907	(3,196)	127,711

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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	8,267,850	0	317,171	0	(21,800)	8,563,221		295,163	75,531	370,694

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?	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					

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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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	5,111
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	295,163
2.3	Increases (Decreases) to Cash Provided by Operating Activities	4,077,031
200	Net Cash from Operating Activities	4,377,305

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(317,171)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(317,171)

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	(70,000)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(70,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	3,990,134
500	Cash and Cash Equivalents (End of Year)	3,990,134

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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					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.	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	5,339			4,146	4,681	24,672
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	5,339	0	0	4,146	4,681	24,672

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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
	13,679						3,324	55,841
						1,187	328	1,515
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	13,679	0	0	0	0	1,187	3,652	57,356

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	336
3.2	0140.1	Number of MassHealth Admissions During Year	29
3.3	0150.0	Number of Discharges During Year	346
3.4	0190.0	Average Length of Stay	166
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	1,793,722	33,855.3	939,493	31,457.6	2,001,219	93,714.7
1.2	Total Overtime Wages	403,199	12,883.4	405,563	13,758.1	422,905	27,587.2
1.3	Total Shift Differential	30,226		36,844		51,456	
1.4	Total Other Differentials						
100	Total	2,227,147	46,738.7	1,381,900	45,215.7	2,475,580	121,301.9

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,031.2
3.2	Plant Operations	3	3.5	7,177.6
3.3	Dietary Staff			
3.4	Dietician	1	0.9	1,935.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	2.9	6,100.7
3.7	Quality Assurance	1	1.0	2,031.4
3.8	MMQ Nurses and MDS Coordinator	3	3.0	6,189.8
3.9	Social Services Staff	4	4.0	8,262.1
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	4.0	8,341.4
3.14	Administration and Officers	1	1.1	2,232.4
3.15	Security Staff			
3.16	Clerical Staff	8	8.9	18,596.7
3.17	Director of Nurses	1	1.0	1,987.1
3.18	Registered Nurses	21	22.5	46,738.7
3.19	Licensed Practical Nurses	15	21.7	45,215.7
3.20	Certified Nurse Aides	49	58.3	121,301.9
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	114	133.8	278,141.7

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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	Maxim Healthcare Services - TNS Plymouth	T20Z	105.1	10,508	400.7	32,053				
4.3	Unicorn Healthcare Services	TKFO	24.0	1,509						
4.4		T0HH			306.5	21,176	1,001.1	35,323		
4.5	Loyal Nursing Services Corporation	TJOM	293.3	22,970	1,748.6	132,532	1,107.0	40,494		
4.6		TTOF	1,065.3	78,888						
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,487.7	113,875	2,455.8	185,761	2,108.1	75,817	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,487.7	113,875	2,455.8	185,761	2,108.1	75,817	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	RN	Nursing	333,371			333,371
5.2	Romero Fernandez	Edwina	RN	Nursing	304,887			304,887
5.3	Anderson	Kahoney	Administrator	Administrative & General	279,577			279,577
5.4	Ukpokpo	Margaret	LPN	Nursing	260,340			260,340
5.5	Burge	Karen	LPN	Nursing	248,250			248,250

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<i>Earnings and Compensation Disclosures</i>									
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
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
1,645,768		40,000			1,605,768		54,784		54,784
1,145,000		30,000			1,115,000		38,092		38,092
					2,720,768		92,876	0	92,876

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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
09/29/2023 9:59AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/29/2023 9:59AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/29/2023 10:00AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/29/2023 10:00AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/29/2023 10:03AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	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, Suite100
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:	09/29/2023

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	10/10/2023
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