

**Skilled Nursing Facility Cost Report****NOTRE DAME HEALTH CARE CENTER**

Filing Year: 2022

Date: 10/02/2024

Time: 8:43 AM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	NOTRE DAME HEALTH CARE CENTER
1.2	MassHealth Provider ID	110026387A
1.3	Federal Employer Tax ID	043108782
1.4	VPN	0920967
1.5	Is the above information correct?	Yes
1.6	Facility Number	01073
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	559 Plantation Street
1.11	City	Worcester
1.12	Zip	01605
1.13	Telephone	+1 (508) 852-3011
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.	Notre Dame Health Care Center, 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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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)

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**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	5,750,366		5,750,366
1.2	Commercial Managed Care	141,889		141,889
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,150,073	154,421	1,304,494
1.5	Medicare Managed Care (Part C)	87,009	113,951	200,960
1.6	MassHealth Fee-for-Service	3,897,195	24	3,897,219
1.7	MassHealth Managed Care	16,229		16,229
1.8	Senior Care Options	2,716,467		2,716,467
1.9	OneCare			0
1.10	PACE	24,112		24,112
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,410,973		1,410,973
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>15,194,313</b>	<b>268,396</b>	<b>15,462,709</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	160,959
3.2	Endowment and Other Non-Recoverable Revenue	398,517
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	9,306
3.7	Interest Income	504
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	104,667
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>673,953</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donatons/Barber & Beauty	158,042
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment Income	(1,409,781)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MA Covid Testing Fees	459,369
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERTC Revenue	1,190,887
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>398,517</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>16,136,662</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	142,363		142,363
1.2	Director of Nurses: Employee Benefits	13,381		13,381
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,458		13,458
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>169,202</b>		<b>169,202</b>
1.7	Registered Nurses: Salaries	836,333		836,333
1.8	Registered Nurses: Employee Benefits	78,608		78,608
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	79,062		79,062
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	128,073	0	128,073
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,122,076</b>		<b>1,122,076</b>
1.12	Licensed Practical Nurses: Salaries	1,544,079		1,544,079
1.13	Licensed Practical Nurses: Employee Benefits	145,130		145,130
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	145,968		145,968
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	266,182	0	266,182
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,101,359</b>		<b>2,101,359</b>
1.17	Certified Nurse Aides: Salaries	3,322,271		3,322,271
1.18	Certified Nurse Aides: Employee Benefits	312,264		312,264
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	314,065		314,065
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	87,871	0	87,871
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>4,036,471</b>		<b>4,036,471</b>

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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
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>7,429,108</b>		<b>7,429,108</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>7,429,108</b>		<b>7,429,108</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	348,750		348,750
2.2	Administration: Employee Benefits	32,780		32,780
2.3	Administration: Payroll Taxes incl Workers Comp.	32,969		32,969
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>414,499</b>		<b>414,499</b>
2.7	Clerical Staff: Salaries	541,676		541,676
2.8	Clerical Staff: Employee Benefits	50,913		50,913
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,207		51,207
2.10	Clerical Staff: Purchased Service	114,886		114,886
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>758,682</b>		<b>758,682</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	37,455		37,455
2.13	Telecommunications (e.g. Internet, Phone)	170,783		170,783

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	811		811
2.16	Advertising: Help Wanted	33,909		33,909
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	55,774		55,774
2.20	Insurance: Malpractice & General Liability	102,023		102,023
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	47,247		47,247
2.22	Other A & G Expenses	153,352	97,776	55,576
2.23	Non-Allowable A & G Expenses	1,263,496	1,263,496	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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,864,850</b>		<b>503,578</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,038,031</b>		<b>1,676,759</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		104,667	104,667
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>104,667</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,038,031</b>		<b>1,572,092</b>

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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Testing Fees	1,575
2A.2	Donations	23,684
2A.3	Professional Fees	51,551
2A.4	Patient Lost Items	1,243
2A.5	Citizenship Program	2,450
2A.6	Miscellaneous	72,849
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>153,352</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	56,264
2B.2	Licenses and Dues: Not Related to Resident Care	24,641
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	28,537
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	84,688
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	122,862
2B.15	User Fee Assessment	946,504
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,263,496</b>

<b>Variable Expenses</b>		
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<b>Table 3</b>		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	34,566		34,566
3.2	Staff Dev. Coord.: Employee Benefits	3,248		3,248
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,267		3,267
3.4	Staff Dev. Coord.: Purchased Service	9,639		9,639
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>50,720</b>		<b>50,720</b>
3.5	Plant Operation: Salaries	223,189		223,189
3.6	Plant Operation: Employee Benefits	20,978		20,978
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	21,099		21,099
3.8	Plant Operation: Purchased Service	157,212		157,212
3.9	Plant Operation: Supplies and Expenses	75,723		75,723
3.10	Plant Operation: Utilities	253,347		253,347
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>751,548</b>		<b>751,548</b>
3.13	Dietician: Salaries	36,627		36,627
3.14	Dietician: Employee Benefits	3,443		3,443
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,462		3,462
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>43,532</b>		<b>43,532</b>
3.18	Dietary: Salaries	592,661		592,661
3.19	Dietary: Employee Benefits	55,704		55,704
3.20	Dietary: Payroll Taxes incl Workers Comp.	56,027		56,027
3.21	Dietary: Food	378,701		378,701
3.22	Dietary: Purchased Service	868		868
3.23	Dietary: Supplies and Expenses	27,832		27,832
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,111,793</b>		<b>1,111,793</b>
3.24	Housekeeping/Laundry: Salaries	513,621		513,621
3.25	Housekeeping/Laundry: Employee Benefits	48,274		48,274
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	48,555		48,555

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3.27	Housekeeping/Laundry: Purchased Service	43,421		43,421
3.28	Housekeeping/Laundry: Supplies and Expenses	75,452		75,452
3.29	Housekeeping/Laundry: Linen and Bedding	12,195		12,195
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>741,518</b>		<b>741,518</b>
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	102,149		102,149
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>102,149</b>		<b>102,149</b>
3.36	Unit Clerk & Medical Records: Salaries	193,991		193,991
3.37	Unit Clerk & Medical Records: Employee Benefits	18,233		18,233
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	18,339		18,339
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>230,563</b>		<b>230,563</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	215,551		215,551
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	20,260		20,260
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,377		20,377
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>256,188</b>		<b>256,188</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	308,295		308,295
3.49	Social Service Worker: Employee Benefits	28,978		28,978
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	29,144		29,144
3.51	Social Service Worker: Purchased Service			0

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<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>366,417</b>		<b>366,417</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	154,497		154,497
3.57	Indirect Restorative Therapy: Employee Benefits	14,521		14,521
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	14,605		14,605
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	364,319	364,319	0
3.61	Direct Restorative Therapy: Benefits	68,683	68,683	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>616,625</b>		<b>183,623</b>
3.64	Recreational Therapy/Activities: Salaries	298,116		298,116
3.65	Recreational Therapy/Activities: Employee Benefits	28,020		28,020
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	28,183		28,183
3.67	Recreational Therapy/Activities: Purchased Service	16,105		16,105
3.68	Recreational Therapy/Activities: Supplies and Expenses	26,627		26,627
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>397,051</b>		<b>397,051</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>

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3.78	Travel: Motor Vehicle Expense	30,304		30,304
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	15,365		15,365
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,320		24,320
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	16,985		16,985
3.86	Physician Services: Other			0
3.87	Legend Drugs	214,486	214,486	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	393,394		393,394
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	9,856		9,856
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>704,710</b>		<b>490,224</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,372,814</b>		<b>4,725,326</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,372,814</b>		<b>4,725,326</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	508,739	(42,509)	551,248
4.2	Long-Term Interest Expense SNF-CR	146,291		146,291
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	60,384		60,384
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	12,818		12,818
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>728,232</b>		<b>770,741</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>728,232</b>		<b>770,741</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>16,568,185</b>		<b>14,601,934</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>16,568,185</b>		<b>14,497,267</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	Education Center

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	160,959
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>160,959</b>

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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	255,750	255,750	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>255,750</b>	<b>255,750</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	15,462,709
1B.2	Other Revenue	113,973
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>15,576,682</b>
1B.4	Salaries and Wages	9,670,905
1B.5	Employee Benefits	1,823,205
1B.6	Supplies and Other (including Payroll Taxes)	4,292,694
1B.7	Interest Expense	146,291
1B.8	Provision for Bad Debt	122,862
1B.9	Depreciation and Amortization Expenses	512,228
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>16,568,185</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(991,503)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	504
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)	398,517
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(592,482)</b>

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	16,136,662
2.2	Total Nursing Expenses (Schedule 3)	7,429,108
2.3	Total Administrative and General Expenses (Schedule 3)	3,038,031
2.4	Total Variable Expenses (Schedule 3)	5,372,814
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	728,232
2.6	Total Other Business Expenses (Schedule 4)	255,750
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>16,823,935</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(687,273)</b>

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<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(592,482)
3.2	Reconciling Item	Schedule 4 OBRE	(94,791)
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)		(687,273)

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**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	1,617,533
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	1,416,289
1.6	Less Reserve for Bad Debt	(90,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,326,289</b>
1.7	Receivable from Officers/Owners/Employees	3,540
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	64,251
1.11	Other Receivables	1,217,137
1.12	Prepaid Interest	
1.13	Prepaid Insurance	73,975
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	49,089
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	14,281
<b>100</b>	<b>Total Current Assets</b>	<b>4,366,095</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Cash Resident Trust	14,281
1A.2		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>14,281</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	525,000
2.2	Buildings	3,022,570
2.3	Improvements	1,334,958
2.4	Equipment	681,304
2.5	Software/Limited Life Assets	3,691
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>5,567,523</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	14,083,693
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	421,987
3.5	Mortgage Acquisition Costs	553,250
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(200,829)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>352,421</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>14,858,101</b>

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>0</b>

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	24,791,719

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	459,425
5.2	Accrued Expenses	347,194
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	
5.7	Accrued Salaries and Payroll Liabilities	983,666
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	10,710
5.10	Other Current Liabilities	81,317
<b>500</b>	<b>Total Current Liabilities</b>	1,882,312

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Deferred/ Accrued Grant Revenue	71,744
5A.2	Resident Refunds	(2,860)
5A.3	Resident Trust Payable	12,433
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	81,317

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	4,784,765
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(1,949,428)
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>2,835,337</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>4,717,649</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	21,401,770		21,401,770
8A.2	Prior Period Adjustment(s)	(640,427)		(640,427)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(687,273)		(687,273)
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
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>20,074,070</b>	<b>0</b>	<b>20,074,070</b>

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<b>Prior Period Adjustments</b>		
<b>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.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Medicaid Basis Adj. to record 1999 loss on refinancing	9,570
8D.2	Prior Period Adj. to restate 2021 Financials	(650,000)
8D.3	Rounding	3
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(640,427)</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>24,791,719</b>

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**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	525,000			525,000				525,000
1.2	Building	10,380,145			10,380,145	(7,166,591)	(190,984)	(7,357,575)	3,022,570
1.3	Improvements	3,372,729	37,272		3,410,001	(1,922,240)	(152,803)	(2,075,043)	1,334,958
1.4	Equipment	3,740,626	143,858		3,884,484	(3,048,565)	(154,615)	(3,203,180)	681,304
1.5	Software/Limited Life Assets	166,896			166,896	(152,868)	(10,337)	(163,205)	3,691
1.6	Motor Vehicles	85,060			85,060	(85,060)		(85,060)	0
<b>100</b>	<b>Total</b>	<b>18,270,456</b>	<b>181,130</b>	<b>0</b>	<b>18,451,586</b>	<b>(12,375,324)</b>	<b>(508,739)</b>	<b>(12,884,063)</b>	<b>5,567,523</b>

**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.

<b>Table 2</b>		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	525,000					525,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	10,380,145					10,380,145		190,984	68,519	259,503
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,002,586		37,272			3,039,858	5.00%	152,803	(10,950)	141,853
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,631,333		123,726			3,755,059	10.00%	154,615	(4,723)	149,892

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	181,086				181,086	33.33%	10,337	(10,337)	0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>17,720,150</b>	<b>0</b>	<b>160,998</b>	<b>0</b>	<b>0</b>	<b>17,881,148</b>	<b>508,739</b>	<b>42,509</b>	<b>551,248</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1993
3.3	What was the value from the most recent municipal property assessment for this facility?	20,000,000
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?	123
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	46,583
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	34,868
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?	6.0
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

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**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,979,058

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(687,273)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	508,739
2.3	Increases (Decreases) to Cash Provided by Operating Activities	36,026
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(142,508)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(160,998)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(160,998)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(58,019)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(58,019)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(361,525)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,617,533</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	04/01/2021	123			123	123
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.	123				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	13,330	306		1,863	154	18,239
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)						
<b>200</b>	<b>Total</b>	<b>13,330</b>	<b>306</b>	<b>0</b>	<b>1,863</b>	<b>154</b>	<b>18,239</b>

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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
35	9,793		52					43,772
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
35	9,793	0	52	0	0	0	0	43,772

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	131
3.2	0140.1	Number of MassHealth Admissions During Year	28
3.3	0150.0	Number of Discharges During Year	131
3.4	0190.0	Average Length of Stay	334
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		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	810,590	22,745.0	1,309,068	40,491.0	2,700,758	129,520.0
1.2	Total Overtime Wages	4,742	77.0	167,434	3,236.0	527,164	15,970.0
1.3	Total Shift Differential	15,751		48,351		61,325	
1.4	Total Other Differentials	5,250		19,226		33,024	
<b>100</b>	<b>Total</b>	<b>836,333</b>	<b>22,822.0</b>	<b>1,544,079</b>	<b>43,727.0</b>	<b>3,322,271</b>	<b>145,490.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		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	0.00	0.00	0.00	0.00	0.00
2.2	Licensed Practical Nurses	0.00	0.00	0.00	0.00	0.00
2.3	Certified Nurse Aides	0.00	0.00	0.00	0.00	0.00

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	0.3	660.0
3.2	Plant Operations		5.4	11,157.0
3.3	Dietary Staff	39	15.2	31,667.0
3.4	Dietician	1	0.5	1,085.0
3.5	Housekeeping/Laundry Staff	22	11.9	24,834.0
3.6	Unit Clerk & Medical Records Staff	4	3.4	7,170.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	5	3.2	6,586.0
3.9	Social Services Staff	3	3.0	6,264.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	18	4.8	9,989.0
3.12	Restorative Therapy - Indirect Staff	17	1.6	3,431.1
3.13	Recreational Staff	18	6.4	13,265.0
3.14	Administration and Officers	2	2.1	4,452.0
3.15	Security Staff	6	2.2	4,497.0
3.16	Clerical Staff	20	13.1	27,219.0
3.17	Director of Nurses	1	1.0	2,047.0
3.18	Registered Nurses	18	11.0	22,822.0
3.19	Licensed Practical Nurses	33	21.0	43,727.0
3.20	Certified Nurse Aides	112	69.9	145,490.0
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			
<b>300</b>	<b>Total</b>	<b>320</b>	<b>176.0</b>	<b>366,362.1</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	MSG Staffing, Inc.	TX9L			32.0	1,618				
4.3	Mas Medical Staffing, Corp	TJ4S			24.9	1,499	715.3	25,737		
4.4	Staffing Experts, LLC (1)	TAMP			867.8	63,528	393.0	19,248		
4.5	Favorite Healthcare Staffing, Inc.	TOTB	46.8	2,770	9.3	487	16.0	447		
4.6	Care Plus Healthcare Staffing Inc	TGV8	1,133.0	93,878	894.5	65,937	699.5	29,235		
4.7	Lydia Angels At Home LLC	TLQ2	319.5	26,596	1,532.7	128,841	59.4	4,450		
4.8	Omni Healthcare Staffing INC	T6MI	66.3	4,829	69.0	4,272	250.8	8,754		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>1,565.6</b>	<b>128,073</b>	<b>3,430.2</b>	<b>266,182</b>	<b>2,134.0</b>	<b>87,871</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>1,565.6</b>	<b>128,073</b>	<b>3,430.2</b>	<b>266,182</b>	<b>2,134.0</b>	<b>87,871</b>	<b>0.0</b>	<b>0</b>

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<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>								
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Laganelli	Karen	CEO	Administrative & General	240,792		150	<b>240,942</b>
5.2	Kapolka	Carol	Administrator	Administrative & General	189,165		150	<b>189,315</b>
5.3	Totino	Stephen	Dir of Finance	Administrative & General	165,929		150	<b>166,079</b>
5.4	Small	Stephen	Dir of HR	Administrative & General	131,418		150	<b>131,568</b>
5.5	Donaldson	Kathy	Dir. of Nursing	Nursing	132,325		150	<b>132,475</b>

<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	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
<b>Corporation</b>									
6C.1	Laganelli	Karen	CEO	Administrative & General	2,352	240,792			<b>240,792</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>240,792</b>

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	MDFA	No	10/01/2020	09/01/2050	360		4,180,957	553,250	9,570
1.2	2nd Mortgage	MDFA	No	10/01/2020	09/01/2035	180		722,950		
<b>100</b>	<b>TOTALS</b>								553,250	9,570

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
4,180,957		23,419			4,157,538	3.120%	114,373		123,943
661,827		34,600			627,227	2.740%	22,348		22,348
					4,784,765		136,721	0	146,291

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<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginning Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1							0		
<b>200</b>	<b>Total Working Capital Interest</b>						0		0

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Ownership and Facility Information".</b>
<b>(3) Related Party Debt</b>
<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'. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Related Party Debt".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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
09/14/2023 8:55AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/14/2023 8:56AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/14/2023 8:56AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

**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	<b>[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.</b>	
1.12	Date of Authorization:	09/14/2023

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	<b>[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.</b>	
2.2	Date of Authorization	09/18/2024
2.3	Last Name	Totino
2.4	First Name	Stephen
2.5	Middle Name	
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](mailto: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