

Pointe Group Care LLC

Version: 2022.1

Run Date: 02/06/2024

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SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION**Organization Information**

TABLE 1		
1.1	Management /Central Office Identification Number	COMB128
1.2	Organization ID	6739
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2022
1.4	Reporting Period: From	01/01/2022
1.5	Reporting Period: To	12/31/2022
1.6	Name of Management Company / Central Office	Pointe Group Care LLC
1.7	Street Address	10 Cabot Place
1.8	City	Stoughton
1.9	State	MA
1.10	Zip	02072
1.11	Telephone	+17812550531
1.12	Fax	+17817611502
1.13	Legal Status	4
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Tamara Unger
2.3	Firm (if not Mgmt. Company)	Roth & Co
2.4	Title	Senior Cost Report Specialist
2.5	Street Address	1428 36th St, Ste 200
2.6	City	Brooklyn
2.7	State	NY
2.8	Zip	11218
2.9	Telephone	+17189755376
2.10	Fax	+17189755359
2.11	E-mail address	temi@ppsassistant.com
2.12	Is this information correct?	Yes

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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		
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:	
3.3	Firm Name / Management Company	Roth & Co
3.4	Name of Contact	Tamara Unger
3.5	Title	Senior Cost Report Specialist
3.6	Street Address	1428 36th St, Ste 200
3.7	City	Brooklyn
3.8	State	NY
3.9	Zip	11218
3.10	Telephone	+17189755376
3.11	Fax	+17189755359
3.12	E-mail address	temi@ppsassistant.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

Disclosure Information

1. This list must include the name(s), address(es) and % share of all direct and indirect owners with an interest of 5% or more in this entity. See the instructions for a definition of owner.

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	19963	David A. Berkowitz Revocable Trust	4655 W Chase Avenue	
4.2	Direct	19964	Declaration of Trust Yosef Meystel	4655 W Chase Avenue	
4.3	Direct	21415	Benjamin Berkowitz	20 Sherri Lane, Spring Valley, NY 10977 Spring Valley NY 10977	
400	Is this information correct?	Yes			

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2. This list must include the name(s) of any Massachusetts nursing or residential care facility in which the owners listed in item #1 own directly an interest of 5% or more. For indirect ownership with an interest of 5% or more please provide information to the "Footnotes and Explanations" upload option on Schedule 7.

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)
5.1	EASTPOINTE REHAB CENTER	0950562	Benjamin Berkowitz
5.2	EASTPOINTE REHAB CENTER	0950562	David A. Berkowitz Revocable Trust
5.3	EASTPOINTE REHAB CENTER	0950562	Declaration of Trust Yosef Meystel
5.4	BAYPOINTE REHAB CENTER	0950559	Benjamin Berkowitz
5.5	BAYPOINTE REHAB CENTER	0950559	David A. Berkowitz Revocable Trust
5.6	BAYPOINTE REHAB CENTER	0950559	Declaration of Trust Yosef Meystel
5.7	SOUTHPOINTE REHAB CENTER	0950565	Benjamin Berkowitz
5.8	SOUTHPOINTE REHAB CENTER	0950565	David A. Berkowitz Revocable Trust
5.9	SOUTHPOINTE REHAB CENTER	0950565	Declaration of Trust Yosef Meystel
5.10	SALEM REHABILITATION CENTER LLC	0950739	Benjamin Berkowitz
5.11	SALEM REHABILITATION CENTER LLC	0950739	David A. Berkowitz Revocable Trust
5.12	SALEM REHABILITATION CENTER LLC	0950739	Declaration of Trust Yosef Meystel
5.13	WILMINGTON REHAB CENTER LLC	0950742	Benjamin Berkowitz
5.14	WILMINGTON REHAB CENTER LLC	0950742	David A. Berkowitz Revocable Trust
5.15	WILMINGTON REHAB CENTER LLC	0950742	Declaration of Trust Yosef Meystel
5.16	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	Benjamin Berkowitz
5.17	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	David A. Berkowitz Revocable Trust

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5.18	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	Declaration of Trust Yosef Meystel
5.19	ADVINIA CARE AT PROVINCETOWN	0950790	Benjamin Berkowitz
5.20	ADVINIA CARE AT PROVINCETOWN	0950790	David A. Berkowitz Revocable Trust
5.21	ADVINIA CARE AT PROVINCETOWN	0950790	Declaration of Trust Yosef Meystel
5.22	ADVINIACARE AT NORTHBRIDGE	0950898	Benjamin Berkowitz
5.23	ADVINIACARE AT NORTHBRIDGE	0950898	David A. Berkowitz Revocable Trust
5.24	ADVINIACARE AT NORTHBRIDGE	0950898	Declaration of Trust Yosef Meystel
500	Is this information correct?	Yes	

3. Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?

600	No		
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SCHEDULE 2 : INCOME AND EXPENSES**Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	7,130,328
1.2	3650.0	Other Income (Enter in Sidebar)	3,011,058
1.3	3650.4	Administrative and General Recoverable Income	
1.4	3650.5	Variable Recoverable Income	192
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	10,141,578

Expenses

Table 2	Column #		1	2	3
Line #	Account	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
2.1	9315.0	Officer/Owner: Compensation & Director Fees		0	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.3	9314.1	Administrator: Salaries	34,107		34,107
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0
2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	3,811,492		3,811,492
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries			0

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2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	500,964		500,964
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	490,884	8,172	482,712
2.11	9392.0	Maintenance and Other Property Expenses			0
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	43,805	43,805	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	4,881,252	51,977	4,829,275
2.14	9323.3	Director of Nursing Salaries	121,932		121,932
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits	16,026		16,026
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	137,958	0	137,958
2.17	9323.1	Quality Assurance Professional: Salaries			0
2.18	9323.5	Indirect Restorative Therapy: Salaries			0
2.19	9323.4	Dietician: Salaries			0
2.20	9378.9	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers & Compensation and Fringe Benefits			0
2.21	9323.6	Direct Restorative Therapy : Salaries		0	0
2.22	9378.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.23	9502.2	REA-CR Other Operating Expense Add-back			0

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2.24	3650.5	Variable Recoverable Income		192	(192)
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	192	(192)
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements			0
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	28,561	1,730	26,831
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets	202	(70)	272
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest			0
2.33	9380.0	Real Estate Taxes			0
2.34	9380.1	Personal Property Taxes			0
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	48		48
2.37	9382.1	Other Equipment Rent			0
2.38	9382.2	Property Rent (Unrelated Party)	194,345		194,345
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		0	0
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	223,156	1,660	221,496
200	9300.0	TOTAL EXPENSES	5,242,366	53,829	5,188,537

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Consulting Income	3,011,058
300	SUBTOTAL: OTHER INCOME	3,011,058

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Non-Allowable Administrative & General Expenses per Regulation 101 CMR 204.00 or 206.00, Account 9935.0

Table 4	Column #	1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
4.1	Telephone: Advertising		0	0
4.2	Accounting: Appeal Service		0	0
4.3	Legal: Appeal Service		0	0
4.4	Legal: Other	32,780	32,780	0
4.5	Other Advertising	10,842	10,842	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	183	183	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	43,805	43,805	0

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SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES**Management Company / Central Office Fixed Assets and Expenses**

Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	9950.3	Allowable Building Depreciation Rate	2.5%			
1.2		Land				0
1.3		Building				0
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	84,428	183,878		268,306
1.7		MGT-CR Capitalized Equipment				0
1.8		Software	2,725			2,725
1.9		MGT-CR Capitalized Software				0

Realty Company Fixed Assets and Expenses

Table 2	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
2.1		Name of Realty Company				
2.2		Land				0
2.3		Building				0
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0

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2.9		REA-CR Capitalized Software				0
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Realty Company Allowable Fixed Expenses

This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.

Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.

Table 3	Column #		1
Line #	Account	Description	Allowable Expenses
3.1	9550.0	Depreciation: Building	
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	
3.10	9540.0	Real Estate Taxes	
3.11	9540.5	Personal Property Taxes	
3.12	9545.6	MA Corp. Excise Tax Non-Income Portion	
3.13	9580.0	Insurance: Building, Building Improvements, Equipment	
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	0

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SCHEDULE 4 : BALANCE SHEET**Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	170,230
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	170,230
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	3,000
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	3,000
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	23,835,562
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	23,835,562
1.12	1310.0	Other Current Assets	
100	1005.0	TOTAL CURRENT ASSETS	24,008,792

Non-Current (Fixed) Assets

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	
2.2	1521.1	Building - Cost	
2.3	1522.2	Building – Accumulated Depreciation	
2.100	1520.0	BUILDING - BOOK VALUE	0
2.4	1611.1	Building Improvements – Cost	
2.5	1612.2	Building Improvements – Accumulated Depreciation	

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2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	0
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	0
2.8	1651.1	Equipment - Cost	268,307
2.9	1652.2	Equipment – Accumulated Depreciation	(59,704)
2.400	1650.0	EQUIPMENT - BOOK VALUE	208,603
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	0
2.12	1701.1	Motor Vehicles – Cost	
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	0
2.14	1710.1	Software - Cost	2,725
2.15	1710.2	Software – Accumulated Depreciation	(2,332)
2.700	1710.0	SOFTWARE - BOOK VALUE	393
2.16	1715.1	MGT-CR Capitalized Software – Cost	
2.17	1715.2	MGT-CR Capitalized Software – Accumulated Depreciation	
2.800	1715.0	MGT-CR Capitalized Software – Book Value	0
200	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	208,996

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	9,259
3.4	1975.1	Mortgage Acquisition Cost	
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	0
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	9,259

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Deferred Charges and Other Assets
Detail of Other Assets, Account 1985.0

Table 4	1	2
Line #	Description	Account Balance
4.1	Prepaid Expenses	9,258
4.2	Rounding	1
400	SUBTOTAL ACCOUNT	9,259

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	24,227,047

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	418,719
6.2	2030.0	Accrued Expenses	6,896
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	425,615
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	
6.5	2130.0	Banks	
6.6	2140.0	Motor Vehicles	
6.7	2150.0	Other Short-Term Financing	
6.8	2160.0	Payments Due w/in one year on long-term debt	
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	0
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	182,962
6.10	2200.0	Accrued Payroll Tax withheld	21,032
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	14,710

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6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	218,704
6.13	2230.0	Other Current Liabilities	(4,208)
600	2005.0	TOTAL CURRENT LIABILITIES	640,111

Non-Current Liabilities

Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	
7.2	2330.0	Due to Affiliates/Related Parties	20,562,857
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	20,562,857

Total Liabilities

Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	21,202,968

Net Worth

Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	1,724,867
9.5	2530.0	Proprietor Drawings	
9.6	2540.0	Partnership/Member (LLC) Drawings	(3,600,000)
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	4,899,212
9.200	2510.0	Total Proprietorship or Partnership	3,024,079
900	2500.0	TOTAL NET WORTH	3,024,079

Total Liabilities and Net Worth

Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	24,227,047

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SCHEDULE 5 : RECONCILIATION OF INCOME & EXPENSES**Part 1: Reconciliation on Income and Expenses per Books to Cost Report**

Net Income/Loss per MGT-CR			
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	10,141,578
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	5,242,366
100		MGT-CR Net income/(loss) before reconciling items	4,899,212
Reconciling Items			
Items reported on MGT-CR but not on Financials. Explain below.			
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
Items reported on Financials but not on MGT-CR. Explain below.			
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	NET INCOME/(LOSS) PER FINANCIALS		4,899,212
4.1	Explanation		

Part 2: Reconciliation of Net Worth

PROPRIETORSHIP, PARTNERSHIP or LIMITED LIABILITY COMPANY (LLC)			
Table 5	Column #		1
Line #	Account Number	Description	Amount
5.1		Balance: PRIOR YEAR	1,724,867
5.2	2915.0	Other: Prior Period Adjustment(s)	0
5.3	2545.0	Capital contribution during year	0
5.4	2550.0	MGT-CR Net income	4,899,212
5.5	2530.0	Proprietor Drawings	0
5.6	2540.0	Partnership/Member (LLC) Drawings	(3,600,000)
500	2500.0	BALANCE: CURRENT YEAR	3,024,079

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Prior Period Adjustments, Account 2915.0		
Table 7	1	2
Line #	Description	Amount
7.1		
7.2		
7.3		
7.4		
7.5		
7.6		
7.7		
700	Total Account	0

Part 3: Earnings and Compensation Disclosures

This schedule is used to report the name(s) of the owner, officer or partner, and disclose the salary and other compensation paid as well as the accounts that were charged.

Table 9	1	2	3	4	5	6	7	8	9	10
Line #	Account Number	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary & Benefits	Draw / Dividends	Other	TOTAL
Sole Proprietorship										
9.1	2530.0			Officer		.00%				0
9.2						.00%				0
9.3						.00%				0
										0
Table 10	1	2	3	4	5	6	7	8	9	10

Partnership, Limited Liability Company (LLC)[illegible]

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Table 11	1	2	3	4	5	6	7	8	9	10
Corporation										
11.1						.00%				0
11.2						.00%				0
11.3						.00%				0
										0

Part 4: Five Highest Paid (including salaries, payroll taxes, workers compensation, other fringe benefits, and draws)
List the names and compensation of the five employees who have the highest compensation being reported on this report.

Table 12	Column #	1	2	3	4	5	6	7	8	9
Line #	Account	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary, Taxes, Workers' Comp. & Fringe Benefits	Draw	Other	TOTAL
12.1	7710.1	Hannon	Chris	Officer	COO	100.00%	342,112			342,112
12.2	7711.1	Labella	Caterina	Officer	CFO	100.00%	236,169			236,169
12.3	7712.1	Topjian	Paula		Director of Operations	100.00%	216,529			216,529
12.4	7713.1	Difilippo	Anthony		VP of IT Services	100.00%	197,631			197,631
12.5	7714.1	Brown	Michael		VP of Plant Operations	100.00%	184,013			184,013

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SCHEDULE 6 : ALLOWABLE EXPENSE ALLOCATION**Provide allocation to Massachusetts Nursing and Residential Care Facilities, Non-Mass Nursing and Residential Care Facilities**

Column #	1	2	3	4	5	6
Table 1	Facility Name	VPN	Administrative and General			
			Shared Administrative & General Expense	Other Direct Administrative & General Expense	Total MGT-CR Administrative & General Add-back	
Line #	Part A: Massachusetts Nursing and Residential Care Facilities Only		%	\$	\$	\$
1.1	EASTPOINTE REHAB CENTER	0950562	15.5717%	752,001		752,001
1.2	BAYPOINTE REHAB CENTER	0950559	14.7401%	711,839		711,839
1.3	SOUTHPOINTE REHAB CENTER	0950565	11.6312%	561,705		561,705
1.4	ADVANIA CARE AT PROVINCETOWN	0950790	4.3010%	207,706		207,706
1.5	WILMINGTON REHAB CENTER LLC	0950742	11.1931%	540,543		540,543
1.6	PLEASANT BAY OF BREWSTER REHAB CENTER	0950763	12.1355%	586,056		586,056
1.7	SALEM REHABILITATION CENTER LLC	0950739	8.8397%	426,895		426,895
1.8	ADVINIACARE AT NORTHBRIDGE	0950898	13.0247%	629,000		629,000
1.9	COUNTRY CENTER FOR HEALTH & REHAB	0950211	0.1476%	7,126		7,126
1.10	NEWTON WELLESLEY CTR FOR ALZHEIMER'S CARE	0950214	0.1495%	7,220		7,220
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		91.7341%	4,430,091	0	4,430,091
200	PART B: Total Non-MA Nursing and Residential Care Facilities		8.2659%	399,184		399,184
300	PART C: Total Non-Nursing/Residential Care Facility Business					0
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	4,829,275	0	4,829,275
	Identify Allocation Method(s) Used Above					
500	Patient Days					

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s and Other Nursing and Residential Care Facility business in the grid below.

7	8	9	10	11	12	13	14
al Expenses			Director of Nurses Salary, Taxes & Benefits	Variable Expenses			
Administrator Salary, Taxes & Benefits	Administrator- in- Training Salary, Taxes & Benefits	Total Allowable Administrative & General Expense		Dietician Salary, Taxes & Benefits	Indirect Restorative Therapy Salary, Taxes & Benefits	Quality Assurance Professional Salary, Taxes & Benefits	REA-CR Othe t
\$	\$	\$	\$	\$	\$	\$	%
		752,001	21,481			(32)	
		711,839	20,335			(28)	
		561,705	16,046			(22)	
		207,706	5,934			(8)	
		540,543	15,442			(21)	
		586,056	16,742			(23)	
		426,895	12,195			(17)	
		629,000	17,969			(25)	
		7,126	204				0.0000%
		7,220	206				0.0000%
0	0	4,430,091	126,554	0	0	(176)	0.0000%
		399,184	11,404			(16)	
		0					
0	0	4,829,275	137,958	0	0	(192)	0.0000%

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15	16	17	18	19
or Operating Add- back	Total Allowable Variable Expenses		Total Allowable Fixed Expenses (from MGT-CR Sch. 3)	
\$	\$	%	\$	\$
	(32)	15.5717%	34,490	807,940
	(28)	14.7401%	32,649	764,795
	(22)	11.6312%	25,763	603,492
	(8)	4.3010%	9,526	223,158
	(21)	11.1931%	24,792	580,756
	(23)	12.1355%	26,880	629,655
	(17)	8.8397%	19,580	458,653
	(25)	13.0247%	28,849	675,793
	0	0.1476%	327	7,657
	0	0.1495%	331	7,757
0	(176)	91.7341%	203,187	4,759,656
	(16)	8.2659%	18,309	428,881
	0			0
0	(192)	100.0000%	221,496	5,188,537

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600						
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SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES

(1) Footnotes and Explanations

Upload Type: Excel, Word, or PDF

This schedule is used to provide detail to any of the information included in this report.

Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 600 has been checked "Yes."

(2) Organizational Structure

Upload Type: Excel, Word, or PDF

Supply the Center with a macro organizational chart of your complete business structure.

Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities.

Note: This file is mandatory for all users

(3) Non-MA Facilities

Upload Type: Excel Template

List the name(s) of any non-Massachusetts nursing or residential care facilities in which any direct/indirect owners listed in Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.

This information must be submitted in the format of the template provided.

Note: This is mandatory if this section applies to the filing Management Company

(4) Related Party Markup, Account 9382.3

Upload Type: Excel Template

Indicate any entity, person or related party as defined in REGULATION 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.)

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: Property Rent) has reported information, this file must be completed and uploaded.

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(5) Other Administrative and General, Account 9379.5

Upload Type: Excel Template

Provide a detailed listing of all expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.10 (Account 9379.5) has reported information, this file must be completed and uploaded.

(6) Financial Statement Documentation

Upload Type: PDF

To satisfy the financial statement requirement, providers must file one of the following forms of acceptable documentation.

As per 957 CMR 7.00: 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. Nothing

in this section shall be construed as an additional requirement that nursing homes complete audited, reviewed, or compiled financial statements solely to comply with the Center's

reporting requirements.

Please select one option from the menu, and upload applicable files for choices A or B. They are listed in descending order of preference:

☐ A) Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

☒ B) Unaudited Financial Statement: Unaudited financial statements for the reporting year.

☐ C) Financial Statements Unavailable: The Provider or parent organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.

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File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
9/14/2023 2:21:38 PM	(2) Organizational Structure	2022 Organizational Structure.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
9/14/2023 2:21:48 PM	(3) Non-MA Facilities	NonMAFacilities.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
9/20/2023 3:59:34 PM	(5) Other Administrative and General, Account 9379.5	Other Admin.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
9/20/2023 3:59:42 PM	(6) Financial Statement Documentation	Financial Statments.pdf	application/pdf	Tamara Unger
10/9/2023 4:01:03 PM	(1) Footnotes and Explanations	Footnotes & Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger

SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS

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

1.1	[] Use login users information to fill fields below	
1.2	Firm Name	Roth & Co
1.3	Preparer's Last Name	Unger
1.4	Preparer's First Name	Tamara
1.5	Preparer's Middle Name	N/A
1.6	Title	Senior Cost Report Specialist
1.7	Preparer's Address	1428 36th St, Ste 200
1.8	City	Brooklyn
1.9	State	NY
1.10	Zip Code	11218
1.11	Phone Number	7189755376
1.12	Email Address	temi@ppsassistant.com
1.13	Is this information correct?	Yes
1.14	[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.	
1.15	Date of Authorization:	09/04/2023
	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 1.14.	

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Section B - Certification by Owner, Partner, or Officer

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.

2.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
2.2	Last Name	Berkowitz
2.3	First Name	Benjamin
2.4	Middle Name	n/a
2.5	Title	Owner
2.6	Is this information correct?	Yes
2.7	<input checked="" type="checkbox"/> By checking this box I hereby certify that I am the authorizing person 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.	
2.8	Date of Authorization:	09/04/2023
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 requests 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		