

The Guardian Foundation, Inc.

Version: 2022.1

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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB144
1.2	Organization ID	6745
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	The Guardian Foundation, Inc.
1.7	Street Address	5243 Little Debbie Parkway, Suite 101,
1.8	City	Ooltewah
1.9	State	TN
1.10	Zip	37363
1.11	Telephone	+1 (404) 233-6500
1.12	Fax	+1 (404) 233-9021
1.13	Legal Status	8
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	[x] Use login user's information to fill fields below
2.2	Name	Wagner, D. Todd
2.3	Firm (if not Mgmt. Company)	The Guardian Foundation, Inc.
2.4	Title	Vice President
2.5	Street Address	5243 Little Debbie Parkway, Suite 101
2.6	City	Ooltewah
2.7	State	TN
2.8	Zip	37363
2.9	Telephone	+1 (404) 233-6500
2.10	Fax	+1 (404) 233-9021
2.11	E-mail address	twagner@gfmail.org
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	<input checked="" 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:	<input checked="" type="checkbox"/> Use login user's information to fill fields below
3.3	Firm Name / Management Company	The Guardian Foundation, Inc
3.4	Name of Contact	Wagner, D. Todd
3.5	Title	Vice President
3.6	Street Address	5243 Little Debbie Parkway, Suite 101
3.7	City	Ooltewah
3.8	State	TN
3.9	Zip	37363
3.10	Telephone	+1 (404) 233-6500
3.11	Fax	+1 (404) 233-9021
3.12	E-mail address	twagner@gmail.org
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	8629	The Guardian Foundation, Inc.	5243 Little Debbie Parkway	100.00%
400	Is this information correct?	Yes			

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)

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5.1			
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	
1.2	3650.0	Other Income (Enter in Sidebar)	3,271,128
1.3	3650.4	Administrative and General Recoverable Income	
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	3,271,128

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Administrative Service Fees	2,616,878
3.2	Interest/Divident	270,345
3.3	Donations/Contributions	78,228
3.4	Reimbursement of costs	110,174
3.5	Other	73,164
3.6	Realized Gain on Investments	122,339
300	SUBTOTAL: OTHER INCOME	3,271,128

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	1,153,454	1,153,454	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits	443,127	443,127	0
2.3	9314.1	Administrator: Salaries			0

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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			0
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	345,295		345,295
2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	42,846		42,846
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	1,694,998	1,131,104	563,894
2.11	9392.0	Maintenance and Other Property Expenses	1,040		1,040
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	53,231	53,231	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	3,733,991	2,780,916	953,075
2.14	9323.3	Director of Nursing Salaries			0
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	0	0	0
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

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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
2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements	24,156		24,156
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	6,329		6,329
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets			0
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			0
2.37	9382.1	Other Equipment Rent	15,381		15,381
2.38	9382.2	Property Rent (Unrelated Party)	27,603		27,603
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	73,469	0	73,469
200	9300.0	TOTAL EXPENSES	3,807,460	2,780,916	1,026,544

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

Table 4	Column #	1	2	3
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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	48,224	48,224	0
4.5	Other Advertising	5,007	5,007	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties		0	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	53,231	53,231	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	230883			230,883
1.5		MGT-CR Capitalized Improvements		951,274		951,274
1.6		Equipment	66943			66,943
1.7		MGT-CR Capitalized Equipment		167,170		167,170
1.8		Software				0
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	417,623
1.2	1040.0	Short-term Investments	6,459,476
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	6,877,099
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	2,128,898
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	(10,715)
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	2,118,183
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	4,597,246
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	4,597,246
1.12	1310.0	Other Current Assets	32,424
100	1005.0	TOTAL CURRENT ASSETS	13,624,952
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	230,883
2.5	1612.2	Building Improvements – Accumulated Depreciation	(52,827)

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2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	178,056
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	475,637
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	(75,309)
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	400,328
2.8	1651.1	Equipment - Cost	73,694
2.9	1652.2	Equipment – Accumulated Depreciation	(43,010)
2.400	1650.0	EQUIPMENT - BOOK VALUE	30,684
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	83,585
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	(15,078)
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	68,507
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	
2.15	1710.2	Software – Accumulated Depreciation	
2.700	1710.0	SOFTWARE - BOOK VALUE	0
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	677,575

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	707,323
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	15,636
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	722,959

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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	Deposits	15,636
400	SUBTOTAL ACCOUNT	15,636

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	15,025,486

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	(9,672)
6.2	2030.0	Accrued Expenses	
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	(9,672)
	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	63,826
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	63,826
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	390,481
6.10	2200.0	Accrued Payroll Tax withheld	
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	390,481

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6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	444,635
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	
7.3	2320.0	Other Long-Term Debt	1,122,212
700	2300.0	TOTAL NON-CURRENT LIABILITIES	1,122,212
Total Liabilities			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	1,566,847
Net Worth			
Table 9	Column #		1
Line #	Account	Description	Account Balance
	Not-for-Profit		
9.1	2410.0	Unrestricted Net Assets	13,458,639
9.2	2420.0	Temporarily Restricted Net Assets	
9.3	2430.0	Permanently Restricted Net Assets	
9.100	2400.0	Total Net Assets	13,458,639
900	2500.0	TOTAL NET WORTH	13,458,639
Total Liabilities and Net Worth			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	15,025,486

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)	3,271,128
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	3,807,460
100		MGT-CR Net income/(loss) before reconciling items	(536,332)
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		(536,332)
4.1	Explanation		

Part 2: Reconciliation of Net Worth**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		

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7.7		
700	Total Account	0

NON-PROFIT						
Table 8	Column #		1	2	3	4
Line #	Account Number	Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets
8.1		Balance: PRIOR YEAR	14,009,971			14,009,971
8.2		Increases (decreases)				
8.3	2915.0	Prior Period Adjustment(s)	(15,000)			(15,000)
8.4		MGT-CR Net Income / (Loss)	(536,332)			(536,332)
8.5	2940.0	Gain(Loss) on Investments				0
8.6	2945.0	Contributions, Gifts and Other				0
8.7	2950.0	Change in Unrealized Gains				0
8.8	2955.0	Net Assets Released from Restriction for Property or Equipment				0
8.9	2960.0	Other				0
800		Balance: CURRENT YEAR	13,458,639	0	0	13,458,639
		Account Number	2410.0	2420.0	2430.0	2500.0

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

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Partnership, Limited Liability Company (LLC)

10.1						.00%				0
10.2						.00%				0
10.3						.00%				0
										0
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	Waldrop	Mark	Officer	President	100.00%	709,272			709,272
12.2	7711.1	Rowe	William	Officer	Vice President	100.00%	349,876			349,876
12.3	7712.1	Wagner	Todd	Officer	Vice President	100.00%	144,401			144,401
12.4	7713.1	Michael	Wylie	N/A	Consultant	100.00%	152,258			152,258
12.5	7714.1	Stephanie	Dotson	N/A	Director of Support Services	100.00%	97,090			97,090

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 Expenses			
			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	LIGHTHOUSE NURSING CARE CENTER	0922226	0.1237%	117,895		117,895
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		0.1237%	117,895	0	117,895
200	PART B: Total Non-MA Nursing and Residential Care Facilities		0.3535%	336,912		336,912
300	PART C: Total Non-Nursing/Residential Care Facility Business		0.5228%	498,268		498,268
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		1.0000%	953,075	0	953,075
	Identify Allocation Method(s) Used Above					
500	Expenses					
600						

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
\$	\$	\$	\$	\$	\$	\$	%
		117,895					
0	0	117,895	0	0	0	0	0.0000%
		336,912					
		498,268					
0	0	953,075	0	0	0	0	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)		Total Allowable Expenses
\$	\$	%	\$	\$
	0	0.1237%	9,088	126,983
0	0	0.1237%	9,088	126,983
	0	0.3535%	25,791	362,703
	0	0.5228%	38,590	536,858
0	0	1.0000%	73,469	1,026,544

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.

(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
9/22/2023 3:56:54 PM	(2) Organizational Structure	Organizational Chart-Guardian Foundation.pdf	application/pdf	Todd Wagner
9/22/2023 3:59:18 PM	(6) Financial Statement Documentation	FS-(12-2022) - Guardian Fdtn_Income Stmt Trend.pdf	application/pdf	Todd Wagner
9/22/2023 3:59:18 PM	(6) Financial Statement Documentation	FS-(12-2022) - Guardian Fdtn _Balance Sheet.pdf	application/pdf	Todd Wagner
9/22/2023 4:00:42 PM	(1) Footnotes and Explanations	2022 06-30 WTB Combined (Allocation of Costs).pdf	application/pdf	Todd Wagner
10/4/2023 2:43:47 PM	(1) Footnotes and Explanations	Footnotes and Explanations Disclosure.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Todd Wagner
10/10/2023 4:37:20 PM	(5) Other Administrative and General, Account 9379.5	Schedule 7.5 Other Administrative Expense GF.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Todd Wagner

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	
1.3	Preparer's Last Name	
1.4	Preparer's First Name	
1.5	Preparer's Middle Name	
1.6	Title	
1.7	Preparer's Address	
1.8	City	
1.9	State	
1.10	Zip Code	
1.11	Phone Number	+1 () -
1.12	Email Address	
1.13	Is this information correct?	
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:	09/22/2023
	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.	

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	Wagner
2.3	First Name	Todd
2.4	Middle Name	D.
2.5	Title	Vice President
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:	09/22/2023
	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	