#### ASCENTRIA CARE ALLIANCE, INC. DoN APPLICATION # ACA-21092808-CL

**LONG-TERM CARE CONSERVATION PROJECT**

**LUTHERAN HOME OF JAMAICA PLAIN, INC. D/B/A LAUREL RIDGE REHABILITATION AND SKILLED**

**CARE CENTER SEPTEMBER 28, 2021**

Ascentria Care Alliance, Inc.

DoN Application # ACA-21092808-CL Long-Term Care Conservation Project

Lutheran Home of Jamaica Plain, Inc. d/b/a Laurel Ridge Rehabilitation and Skilled Care Center September 28, 2021

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**Attachment 1 – Determination of Need Application Form**

#### Commonwealth of Massachusetts Department of Public Health sealMassachusetts Department of Public Health Determination of Need

**Application Form**

Version: 11-8-17

Application Type: !conservation Long Term CareProject Applicant Name: IAscentria Care Alliance, Inc.

Application Date:09/28/2021 2:00 pm

Mailing Address: I14 East Worcester Street,Suite 300

City: lworcester

I State: !Massachusetts

I Zip Code: 1..0..\_16\_04 .

Contact Person: IKathleen Harrell, Esq. I Title: !Attorney

Mailing Address: l 1\_o\_o\_v\_er\_lo\_o\_k\_C\_ir\_cl\_e

City: IPlymouth I State: !Massachusetts I Zip Code: 1..0..\_2\_36\_0

Phone: 18574132700

I Ext:I.... iiE-mail: [lkharrell@barrettharrell.com](mailto:lkharrell@barrettharrell.com)

**Facility Information**

**List each facility affected and or included in Proposed Project**

**1** Facility Name: ILutheran Home of Jamaica Plain,Inc. d/b/a Laurel Ridge Rehabilitation and Skilled Care Center

Facility Address: 1174 Forest Hills Street

I

I

City: !Jamaica Plain I State:IMassachusetts I Zip Code: 1..0..\_2\_13\_0

CMS Number:I225469

I Delete this Facility

Add additional Facility I

Facility type: !Long Term CareFacility

1. About the Applicant
   1. Type of organization (of the Applicant): Inonprofit
   2. Applicant's Business Type: **(i'** Corporation *('* Limited Partnership *("'* Partnership *('* Trust *('* LLC

*('* Other

|  |  |  |
| --- | --- | --- |
| 1.3 What is the acronym used by the Applicant's Organization? | IACA |  |
| 1.4 Is Applicant a registered provider organization as the term is used in the HPC/CHIA RPO program? | *('* Yes | **(i** No |
| 1.5 Is Applicant or any affiliated entity an HPC-certified ACO? | *('* Yes | **(i'** No |
| 1.6 Is Applicant or any affiliate thereof subject to M.G.L. c. 6D,*§* 13 and 958CMR 7.00 (filing of Notice of Material | *('Yes* | **(i** No |

Change to the Health Policy Commission)?

* 1. Does the Proposed Project also require the filing of a MCN with the HPC?

*("* Yes **Ce'** No

* 1. Has the Applicant or any subsidiary thereof been notified pursuant to M.G.L. c. 12(, § 16 that it is exceeding the • Yes • No health care cost growth benchmark established under M.G.L. c. 6D, § 9 and is thus, pursuant to M.G.L. c. 6D, § 1O

required to file a performance improvement plan with CHIA?

1.9 Complete the Affiliated Parties Form

1. Project Description
   1. the scope of the project.

Ascentria Care Alliance, Inc. ("Applicant") located at 14 East Worcester Street, Suite 300, Worcester, MA 01604 is filing a Notice of Determination of Need ("Application") with the Massachusetts Department of Public Health ("Department") for a conservation project by Lutheran Home of Jamaica Plain, Inc. d/b/a Laurel Ridge Rehabilitation and Skilled Care Center ("Facility") located at 174 Forest Hills Street, Jamaica Plain, MA 02130. The Application requests approval for renovation and construction to the Facility to come into compliance with applicable regulatory requirements in 105 CMR 150.000: Standards for Long-Term Care Facilities requiring long-term care facilities to de-densify three- and four-bedded resident rooms to private and two-bedded rooms ("Proposed Project"). Pursuant to the Department of Public Health's April 28, 2021 memorandum "Applications for Determination of Need for Long-Term Care Facilities Seeking to Comply with Updated Licensure Regulations" ("Memo"), the Applicant is filing the Application as a conservation project, despite the fact that new construction is required, as the Proposed Project is planned solely to reduce the number of beds per room to come into compliance with the applicable regulatory requirements in 105 CMR 150.000.

1. Overview of the Applicant

The Applicant is a non-profit human service organization offering programs and services. Its mission is to break the cycle of poverty and build thriving communities where everyone has the chance to achieve their full potential, regardless of background or disadvantage.

Through its Equipped to Thrive holistic care model, the Applicant focuses on providing wrap-around services that empower vulnerable individuals and families in transition to navigate successfully through life's challenges and beyond. The Facility is one of the Applicant's critical senior care services and as such, it contributes materially to this charitable mission. The Facility continuously endeavors to promote the health of the elderly and frail in its service area with a goal of continuing this mission for many years to come.

1. Overview of the Proposed Project

The Facility was originally built in the 1960s and opened its doors in Jamaica Plain in the early 1970s. As a result, the majority of the Facility's rooms are currently three- and four-bedded rooms. Specifically, the Facility's current physical plant is comprised of four stories that house 120 Level II and Level Ill licensed beds within three nursing units. The nursing units are located on the upper three levels of the current building, with the first and second floor units being Level II care and the third-floor unit being Level Ill care. Each unit is a 40- bed unit comprised of mainly three- and four-bedded rooms with a two-bedded room and a special care private room per floor. There are 4 four-bedded rooms and 7 three-bedded rooms per nursing unit.

To secure compliance with the recently revised requirements of 105 CMR 150.000 et seq., the Applicant has developed architectural plans to de-densify each unit and replace the Facility's three- and four-bedded rooms with private and two-bedded rooms. Due to the large number of three- and four-bedded rooms, de-densification will require reasonably small additions on the North side of the building and reconfiguration through renovation of select existing areas in order to create appropriate traffic flow through the building and meet current applicable regulatory requirements. The Applicant notes that as designed, the Proposed Project will allow the Facility to meet the regulatory requirements of de-densification and maintain its total complement of 120 operating beds, which is significant given the historical and projected need for the Facility's services. A detailed description of the Proposed Project and its need is provided herein.

Ill. Detailed Description of the Proposed Project

The Facility's building is approximately 35,400 square feet and is situated on a steep ledged site that limits its construction options. The North side of the Facility's building has a three level "bump out" that does not extend the entire width of the building. The ground floor under the bump out is currently a drive-through drop-off area. The Applicant proposes filling in the area on the ground floor under the bump out and adding two small, four level high additions on each side of this bump out. This essentially results in making one long wing on each nursing unit where additional resident rooms may be added while keeping those rooms as a functional part of the nursing unit and within all required distances from the nursing station.

Upon completion of the Proposed Project, the first and third floor units will each have 41 beds, 40 of which will be in semi-private rooms and one of which will be in a private room. The second-floor unit will have 38 beds, 36 of which will be in semi-private rooms and two of which will be in private rooms. [1] However, by using the multi-level existing building bump out as part of the development of a new

hallway with resident rooms, several essential functions are displaced.

The additional space developed on the ground floor area - with the construction of the two small additions and the buildout of the former drop-off area - provides the additional space on the ground level for services previously located on the nursing units. Such functional areas that need to be relocated include dining facilities from the first and third floors that are not secure, activities space, offices, and central supply. Many of these functions are moved to the ground level where they are more appropriate, but the addition of such areas to the basement requires reconfiguration to achieve the appropriate resident and public flow and to achieve the best functionality for each area. It also permits the sizing of functional areas to meet current requirements for such areas.

Similarly, the Applicant notes that the existing upper-level parking area bridge connection located on the second floor will be consumed in the new construction to accommodate the new hallway with resident rooms. Additional space developed on the third floor through the proposed construction will provide space for reconfiguration of entry to the Facility from the upper-level parking area post­ construction. Such reconfiguration is necessary to accommodate the additional resident rooms and will provide convenient access to

the Facility parking areas, as well as appropriate traffic flow, including control for those entering from the upper-level parking area and direction to appropriate offices and/or nursing units for family visits.

1. Need for the Proposed Project

In its roughly fifty years of operation, the Facility has been a part of the fabric of the Jamaica Plain community. It predominantly serves the elderly and disabled in the immediate area in and surrounding Jamaica Plain, including other diverse, low-income neighborhood communities such as Dorchester, Mattapan, Hyde Park, Roxbury, Roslindale, West Roxbury, and Boston. Many of these neighborhoods are either without a long-term care facility or have limited high quality choices and, therefore, rely heavily on the Facility.

The Facility maintains a high level of quality. It is a Medicare Five Star facility, the highest level achievable. Its Massachusetts nursing home quality rating tool score is 126, far exceeding the 117 average score in the Commonwealth. It has a Department deficiency free survey outcome for 2019 as well as minimal, low-level deficiencies in last three years.

The Facility's high level of occupancy, especially its Medicaid census, also reflects the quality of its services and its necessary role in the community.

2017 Total Facility Year Occupancy Rate: 95.46% Total Medicaid Payer Mix Percentage: 86.52%

2018 Total Facility Year Occupancy Rate: 95.67% Total Medicaid Payer Mix Percentage: 85.00%

2019 Total Facility Year Occupancy Rate: 94.28% Total Medicaid Payer Mix Percentage: 84.61%

2020 Total Facility Year Occupancy Rate: 90.93% Total Medicaid Payer Mix Percentage: 77.71%

Based on the Facility's historical data, as well as statewide population statistics which forecast that the need for long-term care services will increase through 2035 as the 65+ cohort grows, the Applicant developed modest projections for the first five years of operation of the Proposed Project. By Year 5, the Applicant projects that the Facility will continue to operate at a high occupancy rate of 95%. [2]

According to a recent survey by the American Health Care Association and National Center for Assisted Living, only about a quarter of the nation's nursing homes expect to survive the COVID-19 pandemic and be operating a year from now. [3] Six nursing homes in Massachusetts announced their closure in 2021. [4] These closures are part of a continuing five-year trend which resulted in the Massachusetts Senior Care Association's 2019 predictions (based on 20 facilities that had already closed) that another 35 facilities could close by the end of the year. [5] These closures create a crisis for Massachusetts' elderly population and for its hospitals, which need facilities for their patients' post-acute care. The Facility is one of these critically needed post-acute care resources.

In light of this data, the Applicant studied the Facility's physical plant in detail to determine how best to meet the regulatory requirements of de-densifying the Facility's beds while maintaining the health and safety of its current and future residents. Based on the Facility's historical and projected need data, as well as statewide projections, the Applicant determined that it has very limited choices and that implementation of construction plans that allow the Facility to de-densify its three- and four-bedded rooms to private or semi-private rooms and leave all 120 beds in operation represents the optimal approach. Such plans provide for compliance with the applicable regulatory requirements in 105 CMR 150.000 and allow the Applicant to improve the configuration of the Facility's beds so that it can operate without any bed loss and ensure the continued provision of high-quality long-term care services to its current and

future residents. Accordingly, the Applicant is filing this Application for the Proposed Project with the Department.

1. Financial Considerations

The Facility has tax exempt bond financing. Under such financings, it is required to maintain various financial and operational covenants. These covenants include various reporting, financial, and operational requirements, such as minimum Debt Service Coverage Ratio and Occupancy levels. Meeting these covenants is dependent on the number of beds the Facility operates. Even a small reduction in the number of the Facility's beds would result in its default under the Bond documents.

In the worst-case scenario, if all three- and four-bedded rooms are reduced to semi-private rooms, this would result in a total licensed bed capacity of 75 beds. With that reduced level of licensed beds, even with occupancies above 97%, the Facility will have material and substantial adverse financial impacts that result in a default under the Bonds. The nature of this potential default is beyond what would permit the Facility to negotiate a reasonable workout plan with the bondholders or secure other refinancing absent bankruptcy or other similar means to discharge its current debt, which is not an acceptable alternative to the Facility.

1. Conclusion

The Applicant believes that the Proposed Project meets the requirements set forth in the Department's Memo for a conservation long­ term care project as it is required by regulatory changes beyond the Applicant's control. If the Facility lost the use of 45 beds (third and fourth beds) and its total licensed capacity was reduced to 75 beds, it would be forced into financial defaults and/or closure. Its nursing units would be undersized and inefficient to operate. Moreover, the historic demand for this Facility would not be met and its Boston inter-city community would not be adequately served. Accordingly, to bring existing services into compliance with current standards and requirements and ensure that the Facility can continue to meet the needs of its residents for high-quality long-term care services now and into the future, the Applicant respectfully requests consideration of its Proposed Project by the Department.

Footnotes

1. Please note that the Facility's proposed bed configuration differs slightly from that described in the Applicant's Request for Advisory Opinion that was submitted to the Department on June 24, 2021. Specifically, the Applicant's Request for Advisory Opinion described the Facility's bed configuration as remaining at 40 beds per unit upon completion of the Proposed Project. However, upon further consultation with architectural staff, the Applicant determined that it needs to re-configure its beds in order to meet the Department's applicable physical plant requirements and related regulatory standards. Accordingly, upon implementation of the Proposed Project, the Facility will now operate 41 Level II beds on the first floor, 38 Level II beds on the second floor, and 41 Level Ill beds on the third floor, for a Facility-wide total of 79 Level II beds and 41 Level Ill beds. Notwithstanding this re-configuration, the Applicant notes that all Level Ill beds operate with a Medicare waiver and, therefore, Level II and Level Ill residents can be admitted to these beds. Accordingly, because all of the Facility's beds are functionally and operationally Level II, the Proposed Project does not represent a change in service.
2. Please note that the Applicant relies on 2019 figures rather than 2020 figures as the basis for the Facility's current need data and to project its future need data as, given the COVID-19 pandemic, 2019 reflects the more "normal" operations of hospitals from which the Facility received the majority of its referrals.
3. Haley Cornell, Most MA Nursing Homes Don't Expect To Survive Pandemic: Survey, PATCH (Jun. 29, 2021), https://patch.com/ massachusetts/across-ma/only-quarter-nursing-homes-say-theyll-make-it-next-year.
4. INFORMATION ABOUT NURSING HOME CLOSURES, [at https://www.mass.gov/service-details/information-about-nursing-home-closures](http://www.mass.gov/service-details/information-about-nursing-home-closures) (last visited Sep. 27, 2021).
5. Chris Lisinski, Industry says 35 nursing homes at risk of closure in Massachusetts, THE ENTERPRISE (Apr. 5, 2019), https:// [www.enterprisenews.com/news/20190404/industry-says-35-nursing-homes-at-risk-of-closure-in-massachusetts.](http://www.enterprisenews.com/news/20190404/industry-says-35-nursing-homes-at-risk-of-closure-in-massachusetts)

2.2 and 2.3 Complete the Change in Service Form

1. **Delegated Review** 
   1. is eligible for Delegated Review? •Yes •No

3.1.a If yes, under what section?

Conservation Projects

1. **Conservation Project** 
   1. Are you submitting this Application as a Conservation Project?
   2. Within the Proposed Project, is there any element that has the result of modernization, addition or expansion?
   3. Does the Proposed Project add or accommodate new or increased functionality beyond sustainment or restoration

•Yes •No

•Yes •No

•Yes •No

* Adding a new service?

4.4 As part of the Proposed Project, is the Applicant:

* Modernizing the provision of a service?
* Expanding a service?
* Otherwise altering a serves's usage or designation, including patients served?
* Substituting a service?
* Adding a new piece(s) of equipment
* Expanding bed capacity?
* Modernizing a piece(s) of equipment?
* Otherwise altering bed capacity, usage, or designation? ■ Adding additional square footage?
* Adding bed capacity?

**5. DoN-Required Services and DoN-Required Equipment**

5.1 and DoN-Required Service? •Yes • No

**6. Transfer of Ownership**

6.1 to 105 CMR 100.735?

7.1 to 105 CMR 100.740(A) for Ambulatory Surgery?

**7. Ambulatory Surgery**

8.1 Is this an application filed pursuant to 105 CMR 100.745?

**8. Transfer of Site**

9.1 Exemption?

**9. Research Exemption**

10.1 Is this an application for a Amendment?

**10. Amendment**

11.1 to 105 CMR 100.740(8)?

**11. Emergency Application**

•Yes •No

•Yes •No

•Yes .No

•Yes •No

•Yes •No

•Yes •No

12. Total Value and Filing Fee

Enter signs or commas. Grayed fields will auto calculate depending upon answers above.

**Your project application is for:** Conservation Long Term Care Project

12.1 Total Value of this project:

$12,739,902.00

12.4 Maximum Incremental Operating Expense resulting from the Proposed Project:

$2,006,000.00

$25,479.80

12.3 Filing Fee: (calculated)

$127,399.02

12.2 Total CHI commitment expressed in dollars: (calculated)

12.5 Total proposed Construction costs, specifically related to the Proposed Project, If any, which will be contracted out to local or minority, women, or veteran-owned businesses expressed in estimated total dollars.

and supporting documentation consistent with 105 CMR 100.210

Some Factors will not appear depending upon the type of license you are applying for. Text fields will expand to fit your response.

**13. Factors**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Factor 3: Compliance** | | | | |
| Applicant certifies, by virtue of submitting this Application that it is in compliance and good standing with federal, state, and local laws  and regulations, including, but not limited to M.G.L. c. 30, §§ 61 through 62H and the applicable regulations thereunder, and in compliance with all previously issued notices of Determination of Need and the terms and conditions attached therein. | | | | |
| F3.a Please list all previously issued Notices of Determination of Need | | | | |
| Add/Del Rows | Project Number | Date Approved | Type of Notification | Facility Name |
|  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Factor 4: Financial Feasibility and Reasonableness of Expenditures and Costs** | | | | | | | | | | | | | |
| Applicant has provided (as an attachment) a certification, by an independent certified public accountant (CPA) as to the availability of sufficient funds for capital and ongoing operating costs necessary to support the Proposed Project  without negative impacts or consequences to the Applicant's existing Patient Panel. | | | | | | | | | | | | | |
| F4.a.i **Capital Costs Chart:**  For each Functional Area document the square footage and costs for New Construction and/or Renovations. | | | | | | | | | | | | | |
|  | | Present Square  Footage | | Square Footage Involved in Project | | | | Resulting Square  Footage | | Total Cost | | Cost/Square Footage | |
|  | | New Construction | | Renovation | |  | |  | |  | |
| Add/Del Rows | Functional Areas | Net | Gross | Net | Gross | Net | Gross | Net | Gross | New Construction | Renovation | New Construction | Renovation |
| [±l[:J | See Attached F4.a.i Capital Costs Chart |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | Total: (calculated) |  |  |  |  |  |  |  |  |  |  |  |  |

Application Form Ascentria Care Alliance, Inc.

09/28/2021 2:00 pm

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\* Please note that given limited construction estimates at this time, the new construction and renovation column breakdown figures listed above are based on the percentage of the construction contract/square footage attributable to new construction vs. the percentage of the construction contract/square footage attributable to renovation within the Proposed Project.





you in keeping track of additional documentation needed for your application.

**Documentation Check List**

Once you have completed this Application Form the additional documents needed for your application will be on this list. E-mail the documents as an attachment to: [DPH.DON@state.ma.us](mailto:DPH.DON@state.ma.us)

* Copy of Notice of Intent
* Affidavit ofTruthfulness Form
* Scanned copy of Application Fee Check
* Affiliated Parties Table Question 1.9
* Change in Service Tables Questions 2.2 and 2.3
* Certification from an independent Certified Public Accountant
* Articles of Organization/ Trust Agreement
* Current IRS Form, 990 Schedule H CHNA/CHIP and/or Current CHNA/CHIP submitted to Massachusetts AGO's Office
* Community Engagement Stakeholder Assessment form
* Community Engagement-Self Assessment form

**Document Ready for Filing**

**This document is ready to file:** ■

Date/time Stamp: 09/28/2021 2:00 pm

"document is ready to file". This will lock in the responses and date and time stamp the form.

To make changes to the document un-check the "document is ready to file" box. Edit document then lock file and submit Keep a copy for your records. Click on the "Save" button at the bottom of the page.

To submit the application electronically, click on the"E-mail submission to Determination of Need" button.

E-mail submission to Determination of Need

* Community Engagement-Self Assessment form

**Application Number: ACA-21092808-CL**

**Use this number on all communications regarding this application.**

###### Attachment 2 – Factor 4 Supplemental Information

**Attachment 2A – Independent CPA Analysis**

**LUTHERAN HOME OF JAMAICA PLAIN, INC. FACTOR 4 ATTACHMENTS**

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2. **CONSULTING REPORT BENCHMARKING MANAGEMENTS PROJECTED FINANCIAL ANALYSIS FOR THE YEARS ENDING JUNE 30, 2022 THROUGH JUNE 30, 2026**



**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**PROJECTED FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANTS’ COMPILATION REPORT**

**YEARS ENDING JUNE 30, 2022 THROUGH 2026**

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**PROJECTED YEARS ENDING JUNE 30, 2022 THROUGH 2026**

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**PROJECTED STATEMENTS OF OPERATIONS 4**

**PROJECTED STATEMENTS OF CHANGES IN NET ASSETS 5**

**PROJECTED STATEMENTS OF CASH FLOWS 6**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND**

**ACCOUNTING POLICIES 8**

**CliftonLarsonAllen LLP CLAconnect.com**

**INDEPENDENT ACCOUNTANTS’ COMPILATION REPORT**

Board of Directors

Lutheran Home of Jamaica Plain, Inc. and Ascentria Care Alliance, Inc. (Applicant) Worcester, Massachusetts

Management is responsible for the accompanying projected financial statements of Lutheran Home of Jamaica Plain, Inc., which comprise the projected statements of financial position as of June 30, 2022, 2023, 2024, 2025, and 2026, and the related projected statements of operations, changes in net assets, and cash flows for the projected years ending June 30, 2022, 2023, 2024, 2025, and 2026, and the related summary of significant assumptions and accounting policies in accordance with the guidelines for presentation of a financial projection established by the American Institute of Certified Public Accountants (AICPA) (the “Projection”). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projected financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these projected financial statements or the assumptions.

Furthermore, even if Lutheran Home of Jamaica Plain, Inc. can complete the construction of the Project (as defined in the summary of significant assumptions and accounting policies) at the costs and timeline presented hereafter, and is able to achieve the operating assumptions, collectively, the “Hypothetical Assumptions”, there will usually be differences between the projected and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The financial information in the accompanying projection is presented in accordance with the requirements of the Massachusetts Department of Public Health Determination of Need Program, and is not intended to be a complete representation of the projected assets, liabilities, net assets, and operations of Lutheran Home of Jamaica Plain, Inc.

The accompanying Projection, and this report, are intended solely for the information and use of management, officers, and board of directors of Lutheran Home of Jamaica Plain, Inc., Ascentria Care Alliance, Inc., and the Massachusetts Department of Public Health Determination of Need Program (DPH-DoN) in its review of the Determination of Need application under regulation 105 CMR 100.210

1. (a) and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Boston, Massachusetts September 27, 2021

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(1)

**LUTHERAN HOME OF JAMAICA PLAIN, INC. PROJECTED STATEMENTS OF FINANCIAL POSITION**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 JUNE 30, 2022 THROUGH 2026**

**(000S OMITTED)**

**CURRENT ASSETS**

**ASSETS**

2022 2023 2024 2025 2026

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Cash | $ 683 |  | $ 859 |  | $ 654 |  | $ 1,519 |  | $ 2,297 |
| Accounts Receivable - Patients/Residents | 1,643 |  | 1,709 |  | 1,777 |  | 1,852 |  | 1,928 |
| Inventory | 29 |  | 29 |  | 29 |  | 29 |  | 29 |
| Prepaid Expenses | 47 |  | 47 |  | 47 |  | 47 |  | 47 |
| Total Current Assets | 2,402 |  | 2,644 |  | 2,507 |  | 3,447 |  | 4,301 |
| **PROPERTY AND EQUIPMENT**  Land | 1,000 |  | 1,000 |  | 1,000 |  | 1,000 |  | 1,000 |
| Buildings | 18,550 |  | 18,550 |  | 28,012 |  | 28,012 |  | 28,012 |
| Improvements | 151 |  | 151 |  | 3,140 |  | 3,140 |  | 3,140 |
| Equipment | 624 |  | 624 |  | 824 |  | 824 |  | 934 |
| Construction in Progress | 1,348 |  | 10,791 |  | - |  | - |  | - |
| Total | 21,673 |  | 31,116 |  | 32,976 |  | 32,976 |  | 33,086 |
| Less: Accumulated Depreciation | 2,656 |  | 3,195 |  | 3,937 |  | 4,881 |  | 5,825 |
| Property and Equipment, Net | 19,017 |  | 27,921 |  | 29,039 |  | 28,095 |  | 27,261 |
| **OTHER ASSETS**  Goodwill, Net | 2,400 |  | 2,000 |  | 1,600 |  | 1,200 |  | 800 |
| Other Assets | 8 |  | 8 |  | 8 |  | 8 |  | 8 |
| Total Other Assets | 2,408 |  | 2,008 |  | 1,608 |  | 1,208 |  | 808 |
| Total Assets | $ 23,827 |  | $ 32,573 |  | $ 33,154 |  | $ 32,750 |  | $ 32,370 |

**LUTHERAN HOME OF JAMAICA PLAIN, INC. PROJECTED STATEMENTS OF FINANCIAL POSITION**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 JUNE 30, 2022 THROUGH 2026**

**(000S OMITTED)**

2022 2023 2024 2025 2026

**LIABILITIES AND NET ASSETS CURRENT LIABILITIES**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Current Portion of Long-Term Debt | $ 493 |  | $ 632 |  | $ 781 |  | $ 815 |  | $ 849 |
| Accounts Payable and Accrued Expenses | 1,112 |  | 1,165 |  | 1,217 |  | 1,275 |  | 1,333 |
| Due to Related Parties | 8 |  | 8 |  | 8 |  | 8 |  | 8 |
| Medicare and Medicaid Advances | 74 |  | - |  | - |  | - |  | - |
| Total Current Liabilities | 1,687 |  | 1,805 |  | 2,006 |  | 2,098 |  | 2,190 |
| **FAIR VALUE OF INTEREST RATE SWAP** | 998 |  | 998 |  | 998 |  | 998 |  | 998 |
| **LONG-TERM DEBT, Net** | 14,782 |  | 23,265 |  | 24,023 |  | 23,278 |  | 22,496 |
| **NET ASSETS WITHOUT DONOR RESTRICTIONS** | 6,360 |  | 6,505 |  | 6,127 |  | 6,376 |  | 6,686 |
| Total Liabilities and Net Assets | $ 23,827 |  | $ 32,573 |  | $ 33,154 |  | $ 32,750 |  | $ 32,370 |

**LUTHERAN HOME OF JAMAICA PLAIN, INC. PROJECTED STATEMENTS OF OPERATIONS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 YEARS ENDING JUNE 30, 2022 THROUGH 2026**

**(000S OMITTED)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |
| **NET ASSETS WITHOUT DONOR RESTRICTIONS** |  |  |  |  |  |  |  |  |  |
| **REVENUE** |  |  |  |  |  |  |  |  |  |
| Private | $ 571 |  | $ 366 |  | $ 373 |  | $ 883 |  | $ 900 |
| Medicaid | 6,603 |  | 8,367 |  | 8,534 |  | 9,147 |  | 9,330 |
| Medicare Part A | 2,876 |  | 3,336 |  | 3,402 |  | 3,554 |  | 3,625 |
| Commerical | 1,926 |  | 810 |  | 827 |  | 862 |  | 879 |
| Part B - Therapy | 330 |  | 436 |  | 445 |  | 454 |  | 463 |
| Total Revenues | 12,306 |  | 13,315 |  | 13,581 |  | 14,900 |  | 15,197 |

**OPERATING EXPENSES**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Administrative and Indirect Program Expenses | 3,451 | 3,520 | 3,590 | 3,662 | 3,735 |
| Depreciation | 539 | 539 | 741 | 944 | 944 |
| Interest | 670 | 682 | 1,040 | 1,292 | 1,290 |
| Plant Operations | 455 | 476 | 485 | 495 | 505 |
| Dietary | 610 | 638 | 651 | 664 | 677 |
| Laundry | 114 | 116 | 118 | 121 | 123 |
| Housekeeping | 301 | 307 | 313 | 319 | 325 |
| Nursing | 4,130 | 4,213 | 4,297 | 4,383 | 4,471 |
| Nursing Support | 813 | 847 | 864 | 882 | 899 |
| Social Services | 342 | 349 | 356 | 363 | 370 |
| Recreation | 162 | 165 | 168 | 172 | 175 |
| Ancillaries | 952 | 971 | 991 | 1,010 | 1,031 |
| Total Operating Expenses | 12,539 | 12,823 | 13,614 | 14,307 | 14,545 |
| **GAIN (LOSS) FROM OPERATIONS** | (233) | 492 | (33) | 593 | 652 |
| **NONOPERATING REVENUE AND EXPENSES**  Interest Expense - Other | (3) | (3) | (3) | (3) | (3) |
| Amortization of Goodwill | (400) | (400) | (400) | (400) | (400) |
| Prior Year Adjustments | (14) | (15) | (15) | (15) | (15) |
| Other Income | 70 | 71 | 73 | 74 | 76 |
| PPP Loan Forgiveness | 1,360 | - | - | - | - |
| Total Nonoperating Revenues and Expenses | 1,013 | (347) | (345) | (344) | (342) |
| **INCREASE (DECREASE) NET ASSETS WITHOUT DONOR RESTRICTIONS** | $ 780 | $ 145 | $ (378) | $ 249 | $ 310 |

**LUTHERAN HOME OF JAMAICA PLAIN, INC. PROJECTED STATEMENTS OF CHANGES IN NET ASSETS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 YEARS ENDING JUNE 30, 2022 THROUGH 2026**

**(000S OMITTED)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |
| **INCREASE (DECREASE) NET ASSETS WITHOUT DONOR RESTRICTIONS** | $ 780 |  | $ 145 |  | $ (378) |  | $ 249 |  | $ 310 |
| **CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS** | - |  | - |  | - |  | - |  | - |
| **INCREASE (DECREASE) NET ASSETS** | 780 |  | 145 |  | (378) |  | 249 |  | 310 |
| Net Assets - Beginning of Year | 5,580 |  | 6,360 |  | 6,505 |  | 6,127 |  | 6,376 |
| **NET ASSETS - END OF YEAR** | $ 6,360 |  | $ 6,505 |  | $ 6,127 |  | $ 6,376 |  | $ 6,686 |

**LUTHERAN HOME OF JAMAICA PLAIN, INC. PROJECTED STATEMENTS OF CASH FLOWS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 YEARS ENDING JUNE 30, 2022 THROUGH 2026**

**(000S OMITTED)**

2022 2023 2024 2025 2026

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CASH FLOWS FROM OPERATING ACTIVITIES**  Increase (Decrease) in Net Assets | $ | 780 |  | $ | 145 |  | $ | (378) |  | $ | 249 |  | $ | 310 |
| Adjustments to Reconcile Increase (Decrease) in Net Assets to |  | |  | | |  | | |  | | |  | | |
| Net Cash (Used)Provided by Operations: |  | |  | | |  | | |  | | |  | | |
| Depreciation | 539 | | 539 | | | 741 | | | 944 | | | 944 | | |
| Amortization of Deferred Financing Costs | 59 | | 59 | | | 65 | | | 70 | | | 67 | | |
| Amortization of Goodwill | 400 | | 400 | | | 400 | | | 400 | | | 400 | | |
| PPP Loan Forgiveness | (1,360) | | - | | | - | | | - | | | - | | |
| (Increase) Decrease in Assets: |  | |  | | |  | | |  | | |  | | |
| Accounts Receivable | (246) | | (67) | | | (68) | | | (75) | | | (76) | | |
| Increase (Decrease) in Liabilities: |  | |  | | |  | | |  | | |  | | |
| Accounts Payable and Accrued Expenses | 52 | | 54 | | | 54 | | | 58 | | | 58 | | |
| Medicare and Medicaid Advances | (1,102) | | (74) | | | - | | | - | | | - | | |
| Net Cash (Used) Provided by Operating Activities | (878) | | 1,056 | | | 814 | | | 1,646 | | | 1,703 | | |
| **CASH FLOWS FROM INVESTING ACTIVITIES** |  | |  | | |  | | |  | | |  | | |
| Purchases of Property and Equipment | - | | - | | | (1,861) | | | - | | | (110) | | |
| Purchases of Construction in Progress | (1,333) | | (9,443) | | | - | | | - | | | - | | |
| Net Cash Used by Investing Activities | (1,333) | | (9,443) | | | (1,861) | | | - | | | (110) | | |
| **CASH FLOWS FROM FINANCING ACTIVITIES** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Proceeds from Long-Term Debt | 1,032 | |  | 9,142 | |  | 1,560 | |  | - | |  | - | |
| Payment of Deferred Financing Costs | (86) | |  | (86) | |  | (86) | |  | - | |  | - | |
| Payment of Long-Term Debt | (475) | |  | (493) | |  | (632) | |  | (781) | |  | (815) | |
| Net Cash (Used) Provided by Financing Activities | 471 | |  | 8,563 | |  | 842 | |  | (781) | |  | (815) | |
| **NET INCREASE (DECREASE) IN CASH** | (1,740) | |  | 176 | |  | (205) | |  | 865 | |  | 778 | |
| Cash - Beginning of Year | 2,423 | |  | 683 | |  | 859 | |  | 654 | |  | 1,519 | |
| **CASH - END OF YEAR** | $ 683 | |  | $ 859 | |  | $ 654 | |  | $ 1,519 | |  | $ 2,297 | |
| **SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION** |  | |  |  | |  |  | |  |  | |  |  | |
| Interest Paid | $ 610 | |  | $ 622 | |  | $ 976 | |  | $ 1,223 | |  | $ 1,220 | |

**LUTHERAN HOME OF JAMAICA PLAIN, INC. PROJECTED STATEMENTS OF CASH FLOWS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 YEARS ENDING JUNE 30, 2022 THROUGH 2026**

**SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING TRANSACTIONS**

Purchase of Property and Equipment Construction in Progress Placed in Service

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2022 | 2023 | 2024 |  | 2025 | 2026 |  |
| $ | - $ | - $ (14,512) |  | $ | - $ | (110) |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| - | - | 12,651 | - | - |
| $ - | $ - | $ (1,861) | $ - | $ (110) |

Cash Paid for Property and Equipment

Construction in Progress $ (1,333) $ (9,443) $ - $ - $ - Construction In Progress Placed in Service - - - - -

Cash Paid for Construction in Progress $ (1,333) $ (9,443) $ - $ - $ -

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 1 BASIS OF PRESENTATION AND NATURE AND LIMITATIONS OF PROJECTIONS**

**Basis of Presentation**

The financial projection (the “Projection”) presents, to the best of the knowledge and belief of management (“Management”) of Ascentria Care Alliance, Inc. (the “Applicant”) on behalf of Lutheran Home of Jamaica Plain, Inc. d/b/a Laurel Ridge Rehabilitation and Skilled Care Center, (the “Nursing Home”, or “the Organization”), the expected financial position as of June 30, 2022 through 2026, and the expected results of operations and cash flows for the years ending June 30, 2022 through 2026 (the “Projection Period”).

A projection although similar to a forecast, is a presentation of prospective financial information that is subject to one or more hypothetical assumptions. Management has included several assumptions that are considered to be hypothetical assumptions as defined by the American Institute of Certified Public Accountants’ *Guide for Prospective Financial Information*.

Management’s hypothetical assumptions (the “Hypothetical Assumptions”) are as follows:

The Applicant and Nursing Home are able to develop, market, construct, and complete the proposed conservation renovation project (the “Project”, as defined more fully hereinafter).

The Applicant and Nursing Home are able to obtain all regulatory approvals for construction of its Project.

The Nursing Home is able to obtain debt financing (the “Financing”) via a construction loan for approximately $11,734,000 (the “Construction Loan”) consistent with the plans presented in this Summary of Significant Projection Assumptions and Accounting Policies.

The Nursing Home is able to complete the Project within the cost structure presented in this Summary of Significant Projection Assumptions and Accounting Policies of total Project costs of approximately $12, ,000  associated filing fees .

The Nursing Home is able to achieve the occupancy, payer mix, and average rates detailed in Note 4. If this is not achieved, it may significantly impact the Projection results.

The Applicant is able to maintain its projected operating structure and limit the additional expenses associated with operating the facility under the completed Project model to the scenario as outlined in Note 4.

Accordingly, the Projection reflects Management’s judgement as of September 27, 2021 the date of the Projection, of the expected conditions and its expected course of action assuming the Hypothetical Assumptions. The assumptions disclosed herein, while not all- inclusive, are the assumptions which Management believes are significant to the Projection. The prospective results may not be achieved. Furthermore, even if the Hypothetical Assumptions were to occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 2 NATURE OF THE ORGANIZATION AND PROJECT DESCRIPTION**

**Nature of the Organization**

Lutheran Home of Jamaica Plain, Inc. d/b/a Laurel Ridge Rehabilitation and Skilled Care Center (the Nursing Home, the Organization, or the Company), is a nonprofit organization, which owns and operates a 120-bed nursing home (the Facility) in Jamaica Plain, Massachusetts. Ascentria Care Alliance, Inc. (the “Applicant”), is the sole corporate member of the Nursing Home.

**Project Description**

The Applicant is submitting a request for a Notice of Determination of Need (“DoN”) on behalf of the Nursing Home to renovate the Facility to secure compliance with the recently revised requirements of the Massachusetts nursing home regulations requiring the de- densification of nursing home beds by removing three and four bed rooms. The Applicant has developed architectural plans to de-densify the Facility’s multi-bedded rooms to private and semi-private rooms (the “Project”). The Facility’s current physical plant is comprised of four stories that house 120 licensed beds within three nursing units. The building is approximately 35, 00 square feet with each 40 bed nursing unit being comprised of mainly three- and four-bedded rooms with a two-bedded room and a special care private room per floor. The Project is intended to de-densify each unit and replace the three- and four-bedded rooms with private and two-bedded rooms. Due to the large number of three- and four- bedded rooms, de-densification will require small additions on a c e r t a i n side of the building and reconfiguration and relocation through the renovation of select existing areas in order to create appropriate traffic flow through the building and meet current applicable regulatory requirements.

Construction is expected to begin in April or May of 2022 and is anticipated to be completed by December 2023. The Projection presentation reflects the Project assets being placed in service by January 1, 2024. Additionally, the majority of the associated debt, approximately

$9,142,000, utilized to fund the Project is assumed to be incurred in projected year ending June 30, 2023. The remaining $2,592,000 of associated debt is assumed to be incurred

$1,032,000 and $1,560,000 in projected years ending June 30, 2022 and 2024, respectively. Finally, approximately $1,159,000 of existing cash will be used to fund the project as follows: projected years ending 2022 $371,000 and 2023 through 2024 approximately $386,000 per year. Approximately $16,000 of pre-planning costs were funded prior to the Projection Period.

The total Project costs assumed in the Projections are approximately $12, ,000 

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**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 2 NATURE OF THE ORGANIZATION AND PROJECT DESCRIPTION (CONTINUED)**

**Project Description (Continued)**

As noted below, the bed configuration for the facility will change as a result of the renovations.

Resident Room Configuration

Pre-Renovation - 120 Beds Post Renovation - 120 Beds Bed Bed

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Type | Capacity | 1 | Total Beds | Type | Capacity | Inventory | Total Beds |
| Private | 1 | 3 | 3 | Private | 1 | 4 | 4 |
| Semi | 2 | 3 | 6 | Semi | 2 | 58 | 116 |
| Three-Bedded | 3 | 21 | 63 | Three-Bedded | 3 | 0 | 0 |
| Four-Bedded | 4 | 12 | 48 | Four-Bedded | 4 | 0 | 0 |

Total Beds 120 Total Beds 120

**NOTE 3 FINANCING, LONG-TERM DEBT, LINE OF CREDIT AND INTEREST RATE SWAP**

**Construction Loan**

The accompanying Projection assumes that the Project will be financed by the Construction Loan, secured by an additional mortgage on the real property, in the amount of approximately $11,734,000, and existing cash and cash equivalents of approximately

$1,158,000. Approximately, $15,000 of existing pre-planning construction in progress costs were funded prior to the Projection Period. The interest rate assumed in the Projection for the Construction Loan is 5.0%. Payments on the Construction Loan are assumed to be interest only through completion of the Project. Subsequent to the Project completion, it is assumed the Construction Loan will be payable in monthly installments of principal and interest of approximately $69,000 maturing on December 1, 2048. Any material changes in the terms of the actual Construction Loan would impact the results of the Projection.

**Existing Long-Term Debt, Line of Credit, and Interest Rate Swap**

The Projection assumes the Nursing Home’s existing variable rate term bonds issued by the Massachusetts Development Finance Agency (MDFA) Series 2017 A Bonds totaling approximately $15,072,000 outstanding as of July 1, 2021 will remain outstanding under current existing terms through the Projection Period. The existing bonds are secured by substantially all business assets and bear interest at a variable rate fixed via the interest rate swap at 3.93% at July 1, 2021. Principal and interest payments on the bonds are payable monthly totaling approximately $90,000. Currently the bonds mature in June of 2027. The Projection assumes the bonds will be refinanced at similar terms for the June 30, 2026 current maturities.

**Line of Credit**

The Nursing Home has a $1,500,000 line of credit available to draw upon. The line of credit is reviewed annually and has been renewed through March of 2022. The amount outstanding on the line of credit at the start of the Projection Period was $-0-. The interest rate on the line of credit was 3.25% at the start of the Projection Period. The Projection Period assumes the Nursing Home does not draw upon the line of credit.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 3 FINANCING, LONG-TERM DEBT, AND INTEREST RATE SWAP (CONTINUED)**

**Existing Long-Term Debt, Line of Credit, and Interest Rate Swap (Continued)**

The Nursing Home is obligated under an interest rate swap contract that expires in June of 2027. The notional amount as of July 1, 2021 was approximately $15,072,000. The fair value of the Nursing Home’s share of the interest rate swap obligation was approximately

$998,000 as of July 1, 2021. The Projection assumes the fair value of the interest rate swap obligation remains constant at that amount throughout the Projection Period, and the interest rate paid 3.93% and received (2.032%) were constant.

Any material changes in the terms of any of the debt noted above would impact the results of the Projection.

The Projection assumes the approximately $1,360,000 Paycheck Protection Program Loan was forgiven in the projected year ending June 30, 2022 and is included in Nonoperating Revenues and Expenses.

Projected interest charged to operations, including amortization of debt issuance costs, amounted to approximately $670,000, $682,000, $1,040,000, $1,292,000, and $1,290,000 for the projected years ending June 30, 2022, 2023, 2024, 2025, and 2026, respectively. Capitalized interest totaling to approximately $466,000 was recorded in 2022 for $57,000 and 2023 for $409,000.

The following are assumed current maturities of long-term debt for each of the next five years:

Assumed Current

Projected Year Ending December 31, Maturities

2022 $ 475,000

2023 493,000

2024 632,000

2025 781,000

2026 815,000

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 4 MANAGEMENT’S BASIS FOR PROJECTION OF REVENUES AND EXPENSES**

Projected revenue consists of revenue from operating the Nursing Home. Management’s baseline projected revenue and expenses for 2022 were derived from interim financial data for the current period, and Management’s historical experience of operating the Facility. This information was utilized to project and establish a baseline for the year ending June 30, 2022. Future years were projected utilizing assumptions for rate increases and operating expenses, and any known changes for operating the renovated Facility during the Projection Period.

Additionally, for the year ending 2022 Management incorporated estimated temporary impacts of COVID-19 which were mainly census decline. In March of 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Specific to the Organization, COVID-19 has and may continue to impact various parts of its operations and financial results including but not limited to additional costs for emergency preparedness, disease control and containment, potential shortages of health care personnel, additional wages, or loss of revenue due to reductions in certain revenue streams. The projection has incorporated and assumed significant COVID-19 revenue impact in the base year of the projection, projected year ending June 30, 2022, primarily due to census and occupancy decline. Census impact is gradually removed throughout the Projection Period, eventually assuming pre-COVID-19 occupancy levels in projected year ending June 30, 2025 and thereafter. Any material changes in terms of the length and magnitude of the lost revenues and additional expenditures due to COVID-19 compared to the assumptions would impact the results of the Projection.

The following tables summarize the current and projected baseline payer mix and per diems:

|  |  |  |
| --- | --- | --- |
|  | Current  Payer Mix | Per Diem |
| Private | 3.00 % | $ 466 |
| Medicare | 11.00 | 720 |
| Medicaid | 69.00 | 250 |
| HMO | 17.00 | 297 |

Total 100.00 %

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022 |  | 2023-2024 |  | 2025-2026 |  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |
| Projected |  | Projected |  | Projected |  |  |  |  |  |  |  |  |  |  |
| Payer Mix |  | Payer Mix |  | Payer Mix |  | Per Diem |  | Per Diem |  | Per Diem |  | Per Diem |  | Per Diem |
| Private | 3.00 % |  | 2.00 % |  | 4.00 % |  | $ 466 |  | $ 475 |  | $ 485 |  | $ 494 |  | $ 504 |
| Medicare | 11.00 |  | 11.00 |  | 11.00 |  | 720 |  | 734 |  | 749 |  | 764 |  | 779 |
| Medicaid | 69.00 |  | 80.00 |  | 78.00 |  | 250 |  | 255 |  | 261 |  | 281 |  | 287 |
| HMO | 17.00 |  | 7.00 |  | 7.00 |  | 297 |  | 303 |  | 309 |  | 315 |  | 321 |

Total 100.00 % 100.00 % 100.00 %

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 4 MANAGEMENT’S BASIS FOR PROJECTION OF REVENUES AND EXPENSES (CONTINUED)**

The following tables summarize the historical and projected occupancy on June 30:

2017 2018 2019 2020 2021

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Historical Occupancy %  ^ January 1, through June 30, 2021 Based on 120 Beds | 95.46% | 95.67% | 94.28% | 90.93% | ^83% |
|  | 2022 | 2023 | 2024 | 2025 | 2026 |
| Projected Occupancy % | 86.89% | 93.00% | 92.75% | 95.26% | 95.26% |
| Projected Total Days  Based on 120 Beds | 38,059 | 40,734 | 40,734 | 41,724 | 41,724 |

Management calculated the baseline revenues for the year ending June 30, 2022, utilizing current reimbursement and economic conditions, and current nursing home regulations.

Management estimated the COVID-19 impact on revenue for 2022 based on various indicators and changes in operations primarily actual census decline. Management utilized the latest closed fiscal year census, the most recent monthly actual census, and budgeted census to establish the base occupancy and mix for 2022 as noted above. For the period June 30, 2023-2024 the payor mix was adjusted to Private 2%, Medicare 11%, Medicaid 80%, and Commercial 7% to reflect historical mix and trends in the industry with increasing Medicaid mix. Upon completion of the Project, beginning in 2025, Management assumed a slight increase in private census of 2% with a correlating decrease in the Medicaid census of 2%. As noted previously, census was assumed to gradually increase throughout the Projection Period as noted in the table above. Additionally, beginning in projected year ending June 30, 2025, management applied an approximate $15 increase in their publicly aided rates as the current Medicaid regulations allow upon completion of the Project. In the subsequent years following the base year of the Projection Period (years ending June 30, 2023-2026), Management applied a 2% rate increase per year across all payer classes unless noted otherwise above.

**Other Operating Revenue Items**

Other operating revenue items include Medicare Part B services and other miscellaneous revenue. The base year of the Projection annualized actual results through May of 2021. Management applied a 2% inflationary increase to the above noted base amounts per year for the Projection Period (years ending June 30, 2022-2026).

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 4 MANAGEMENT’S BASIS FOR PROJECTION OF REVENUES AND EXPENSES (CONTINUED**

**Operating Expenses**

Operating expenses have been projected to be recognized during the month incurred. Management’s baseline projected expenses for the year ending June 30, 2022 were derived from interim financial data of the facility operations for the current period and most recent fiscal year and Management’s historical experience of operating the facility. This information was utilized to project and establish a baseline for the year ending June 30, 2022. In subsequent years, in general, operating expenses are projected to increase 2% annually throughout the projection period. Management has assumed that the completed project will not add substantial staffing costs. The specific basis for inflationary increases in major expense categories were formulated by Management and are discussed below.

**Salaries and Related Taxes and Benefits**

A full time equivalent employee (“FTE”) is assumed to represent 2,080 hours of time paid annually. Salaries were assumed to increase 2% annually during the Projection Period. Employee benefits such as federal and state payroll taxes, health insurance, workers compensation, pension costs, and other miscellaneous benefits for the entire Facility were assumed to approximate 13% of wages during the Projection Period. Management has assumed that the completed project will not add substantial staffing costs

**Administration**

Management has projected non salary costs of general and administrative services to include liability insurance, management fees, accounting and legal fees, computer expenses, human resources, professional fees, telephone and internet service, marketing costs and other miscellaneous costs associated with administrative services. Generally, these costs are anticipated to increase 2% annually throughout the Projection Period for inflation.

**Dietary**

Non salary cost of dining services related to the projected costs for providing food services to the residents, including raw food, dietary supplies, and other such costs. Management assumes that these costs would vary with occupancy levels. Additionally, these costs are anticipated to increase at 2% annually throughout the Projection Period. Additionally, management has assumed an increase in projected costs in the year ending 2023 of approximately $16,000 related to volume increases to account for the large increase in occupancy from 2022.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 4 MANAGEMENT’S BASIS FOR PROJECTION OF REVENUES AND EXPENSES (CONTINUED)**

**Plant Operations, Housekeeping, and Laundry and Linen**

Non salary related costs of plant, housekeeping, and laundry and linen operations are projected to include the cost of service contracts, repairs, supplies and other miscellaneous costs associated with providing these services. In addition, these costs are anticipated to increase at 2% annually throughout the Projection Period for inflation.

**Utilities**

Utilities are included under the caption Plant on the Projected Statement of Operations. Non salary related utility costs are projected to include the cost of gas and oil, electricity, water, and sewer services, and trash removal. In addition, these costs are anticipated to increase at 2% annually throughout the Projection Period for inflation. Additionally, volume increases of approximately $12,000 in 2023 are included in the projection.

**Nursing Support, Social Services, Recreation, & Ancillaries**

Non salary related health service costs are projected based upon Management’s estimate of the cost of nursing supplies, ancillary supplies, consultants, and other miscellaneous costs associated with providing health care services. Management assumes that these costs would vary with changes in occupancy levels. These costs are anticipated to increase 2% annually throughout the Projection Period, excluding any volume increases noted below. Additionally, volume increases of approximately $18,000 in 2023 for both Nursing Support and Ancillaries are included in the projection.

**Depreciation**

Property and equipment are projected to be depreciated over the estimated useful lives by the straight-line method.

**Nonoperating Revenues and Expenses**

Unless otherwise noted, Management’s baseline projected nonoperating revenue and expenses for 2022 were derived from the most recent completed fiscal year June 30, 2021, interim financial data for the current period, and management’s historical experience of operating the Facility. This information was annualized to project and establish a baseline for the year ending June 30, 2022. In subsequent years of the Projection Period, nonoperating revenues and expenses are projected to increase 2% annually for inflation.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 4 MANAGEMENT’S BASIS FOR PROJECTION OF REVENUES AND EXPENSES (CONTINUED)**

**Nonoperating Revenues and Expenses (Continued)**

During the year ended June 30, 2021, the Nursing Home received a loan for approximately

$1,360,000 to fund payroll, rent, utilities, and interest on existing debt through the federal Paycheck Protection Program. The loan amount may be forgiven subject to compliance and approval based on the timing and use of the funds in accordance with the program. The Projection assumes the full amount $1,360,000 is forgiven during the year ending June 30, 2022. If the loan forgiveness changes it would significantly impact the results of the projection.

**Operating Assets and Liabilities**

The accompanying Projection assume an increase of 2% of revenue to the accounts receivable balance in the baseline projection year ending June 30, 2022 and .50% throughout the subsequent years of the Projection Period. Accounts payable is assumed to be 20% of total operating expenses net of depreciation, interest, and any non-operating expenditures (projected accounts payable) in each of the Projection years. Additionally, the accounts payable balance is projected to increase by 2% throughout the Projection Period. Excess cash flow generated is assumed to increase operating cash except as noted elsewhere. Additionally, in the projected year ending June 30, 2026 $110,000 is assumed to be utilized for the purchase of property and equipment.

All other items, if any, were assumed to be constant during the Projection Period.

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The Organization maintains its accounting and financial records according to the accrual basis of accounting.

**Property and Equipment**

Property and equipment are recorded at cost. Assets that cost over $2,500 and have an estimated useful life of at least three years are capitalized. Depreciation is computed using the straight-line method over the estimated useful life of the assets. The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable.

Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to the future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying value of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell. No impairment losses were recorded in the Projection.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property and Equipment (Continued)**

The useful lives of property and equipment for purposes of computing depreciation are:

Building and Improvements 20 to 40 Years

Equipment 5 to 10 Years

Software 3 Years

**Basis of Presentation**

Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets that are not subject to donor- imposed stipulations. Net assets without donor restrictions include assets set aside by the board of directors for future use.

*Net Assets With Donor Restrictions* – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities, other than endowment and similar funds, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of time restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets as net assets released from restrictions.

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of property, plant, and equipment without donor restrictions concerning the use of such long-lived assets are reported as revenue of the net assets without donor restrictions. Contributions of cash or other assets to be used to acquire property, plant, and equipment are reported as revenue of the net assets with donor restrictions; the restrictions are considered to be released at the time of acquisition of such long-lived assets. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

An allowance for uncollectible contributions receivable is provided based upon Management’s judgment including such factors as prior collection history, type of contribution, and nature of fundraising activity.

**Due to Related Parties and Related Party Transactions**

The Organization has a related party of approximately $8,000 to a related pary with no fixed repayment terms. It is assumed the balance will remain constant throughout the projection period.

**Management Fees**

The Nursing Home has entered into a management contract with a related party. Management fees included in the base projection year of June 30,2022 amounted to approximately $657,000. The remainder of the Projection Period (June 30, 2023-2026) assumes the management fees increase at an inflationary factor of 2%.

**Cash and Cash Equivalents**

The Organization considers all short-term debt securities purchased with an original maturity of three months or less to be cash equivalents. All deposit and investment balances held by third parties that meet the definition of cash or cash equivalents are considered restricted cash or restricted cash equivalents for cash flow purposes. The Projection assumes there are no investment balances held by third parties which meet the definition of cash or cash equivalents.

**Accounts Receivable**

Accounts receivable are recorded net of an allowance for expected losses. The allowance is estimated from historical performance and projections of trends. Credit is extended to customers and collateral is not required. The Organization determines delinquent accounts based on individual facts and circumstances. The Organization does not plan to charge interest on accounts that are deemed to be delinquent.

**Advanced Payments**

The Organization received advanced payments from Medicare and Medicaid in April 2020 of approximately $1,323,000. The amounts outstanding at the beginning of the Projection Period totaled approximately $1,176,000. The Projection assumes the remaining balance is recouped as follows: year ending June 30, 2022 approximately $1,102,000 and year ending June 30, 2023 approximately $74,000. The advanced payments are included in Due to Third-Party Payors on the projected statements of financial position at June 30, 2022.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Income Taxes**

The Organization is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code (IRC) and is exempt from federal and state income taxes on related income pursuant to Section 501(a) of the Code. Should that status be challenged in the future, its tax years are open for examination for three years from the date filed by the federal and state taxing authorities. The Organization follows the policy for uncertainty in income taxes to be recognized in an entity’s financial statements. The policy prescribes a recognition threshold and measurement principles for the financial statement recognition and measurement of tax positions taken or expected to be taken on a tax return that are not certain to be realized. No uncertain income tax positions were anticipated or identified for the Projection Period.

**Estimates**

The preparation of projected financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the projected financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Promotional Advertising**

Promotional advertising costs are expensed as incurred.

**Debt Issuance Costs**

Deferred financing costs are amortized over the period the obligation is outstanding using the effective interest method, and are reflected as a component of interest expense. Amortization charged to operations for the Projection Period amounted to approximately

$59,000 in 2022 and 2023, $65,000 in 2024, $70,000 in 2025, and $67,000 2026.

**Measure of Operations**

The Organization provides an array of health care services, including long-term care and rehabilitation within its geographic area. All operating expenses are considered to relate, either directly or indirectly, to providing these services. For purposes of presentation, transactions deemed by Management to be ongoing, major, or central to the provision of services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating revenues and expenses.

**Increase (Decrease) in Net Assets Without Donor Restrictions**

The projected statement of operations includes increase (decrease) in net assets without donor restrictions. Changes in net assets without donor restrictions which are excluded from increase (decrease) in net assets without donor restrictions, consistent with industry practice, include, transfers with affiliates, unrealized gains and losses on fixed income investments, contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purpose of acquiring such assets), and net assets released from restrictions for capital improvements.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Fair Value Measurements**

The Organization categorizes its assets and liabilities measured at fair value into a three- level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement. Transfers between levels are considered annually at the end of the reporting period.

Assets and liabilities valued at fair value are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs that utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access.

*Level 2* – Inputs that include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. Fair values for these instruments are estimated using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows.

*Level 3* – Inputs that are unobservable inputs for the asset or liability, which are typically based on an entity’s own assumptions, as there is little, if any, related market activity.

The Organization’s Level 2 investments consist of an interest rate swap and was measured based on the net present value of estimated future payments. The projection assumes the interest rate swap’s fair value is constant throughout the Projection Period at approximately

$998,000.

**Functional Expenses**

The financial statements may contain certain categories of expenses that attributable to one or more program or supporting functions of the Organization. Expenses are directly allocated to program or support services whenever possible. Other shared expenses are allocated based on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and occupancy, which are allocated on a square footage basis, salaries, and benefits, which are allocated on a basis of estimated time and effort, and information technology, which is allocated based on estimates of time and cost of the specific technology utilized. The Projection assumes all of the Organization’s expenses are directly related to providing healthcare services.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Pronouncements**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases,* pertaining to recording of leases. While the standard will not be effective for the Organization until the year ending June 30, 2023, the standard can be adopted as early as the year ending December 31, 2016. Early adoption has not been exercised. Implementation of the new standard can result in changes to the reporting and disclosure of leases. Management is in the process of evaluating the impact on the Organization. The Projection does not reflect the impact of implementation of ASU 2016-02, as Management does not believe it will have a material impact on the Organization based on its current leasing arrangements. If circumstances change and the impact of the implementation of ASU 2016-02 is material it would significantly impact the results of the Projection.

**Patient Services Revenues from Third Party Payors**

Patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing resident and patient care. These amounts are due from residents, patients, third party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Organization believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to residents and patients receiving skilled nursing. The Organization considers daily services provided to residents of the skilled nursing facility as separate performance obligations and measures these on a monthly basis, or upon move-out within the month, whichever is shorter. For nursing home residents, the Organization measures the performance obligation from admission into the facility, to the point when it is no longer required to provide services to that resident, which is generally at the time of discharge.

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization’s policy and/or implicit price concessions provided to residents. The Organization determines its estimates of contractual adjustments based on contractual agreements, its policies, and historical experience. The Organization determines its estimate of implicit price concessions based on the evaluation of individual patients.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Patient Services Revenues from Third Party Payors (Continued)**

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

Medicaid – Standard Payments to Nursing Facilities

The Organization receives reimbursement from the Commonwealth of Massachusetts under a standard rate of reimbursement payment system for the care and services rendered to publicly-aided patients pursuant to regulations promulgated by the Center for Health Information and Analysis. Under the regulations, current year rates are a combination of actual base year costs blended with industry standards adjusted for inflation. The base year costs are subject to audit and could result in a retroactive rate adjustment for the current year.

Medicare – Prospective Payment System

Through September 30, 2019, the Organization received reimbursement for the care of certain patients under the federally sponsored Medicare prospective payment system (PPS) through an insurance intermediary. The federal rates utilize facility case-mix resident assessment data, completed by the skilled nursing facility (SNF), to assign patients into Resource Utilization Groups (RUG). SNFs must complete the resident assessments according to a specific time schedule designed for Medicare payment. SNFs that do not comply with this requirement will be paid at a default payment (the lowest of the federal rates) for the days of a patient’s care for which the SNF is not in compliance.

The PPS program mandates the implementation of fee schedules for SNF therapy services to residents not in a covered Part A stay and to nonresidents who receive outpatient rehabilitation services from the SNF. The Centers for Medicare and Medicaid Services imposed a limit for both physical therapy (including speech therapy) and occupational therapy services, except for certain medical conditions. Program is administered by the Centers for Medicare and Medicaid Services (CMS).

Effective October 1, 2019, the Medicare Reimbursement System underwent a significant change in methodology and implemented a patient driven payment model (PDPM). The PDPM payment system operates similar to PPS in that patients are assigned standard rates of payment for their specific needs. Under PDPM, therapy minutes are removed as the primary basis for payment and instead, uses the underlying complexity and clinical needs of a patient as a basis for reimbursement. In addition, PDPM introduces variable adjustment factors that change reimbursement rates during the resident’s length of stay. Therapy services to residents not in a covered Part A stay remain the same.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Patient Services Revenues from Third Party Payors (Continued)**

Other

Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization’s compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization. In addition, the contracts the Organization has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Organization’s historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in an implicit price concession impacting transaction price, were not significant during the Projection Period.

Generally, residents who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Organization estimates the transaction price for residents with deductibles and coinsurance based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to resident service revenue in the period of the change.

Additional revenue recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments were assumed to not be considered material for the projected years ending June 30, 2022 through 2026. Subsequent changes that are determined to be the result of an adverse change in the resident’s ability to pay are recorded as bad debt expense.

**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS AND ACCOUNTING POLICIES JUNE 30, 2022 THROUGH 2026**

**NOTE 5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Patient Services Revenues from Third Party Payors (Continued)**

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the following factors:

* Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement/payment methodologies
* Length of the patient’s service/episode of care
* Method of reimbursement (fee for service or capitation)
* The Organization’s line of business that provided the service (for example, skilled nursing, rehabilitation, etc.)

For the projected years ending June 30, 2022, 2023, 2024, 2025, and 2026, the Organization recognized revenue of approximately $12,306,000, $13,315,000, $13,581,000,

$14,900,000, and $15,197,000, respectively, from goods and services that transfer to the customer over a period of time.

**Derivative Instruments**

The Organization has an interest rate swap contract that is being accounted for as a nonhedging transaction. The carrying value of the interest rate swap is adjusted to its fair value at the end of the year, with the change in the fair value of the interest rate swap reflected in the projected statement of operations. The Projection Period assumes the interest rate swap’s value is constant at approximately $998,000 throughout.

**Goodwill**

Purchased goodwill with historical cost of $4,000,000 is reviewed for impairment using various methods annually, and impairments, if any, are charged to operations. The Projection Period assumes there were no asset impairment charges to operations throughout.

In accordance with ASU 2019-06, the Organization elected to amortize goodwill over a period of 10 years. Amortization amounted to $400,000 for the Projection Period.

Investment advisory services arepffered through Cli onlarsonAllenWeatth Advisor$, LLC, an SEC-registered invesi:ment advisor. CLA is an independent member of Nexta International. a leading, globalnetwork of independent accounting and consulting firms. Seenex!a.com/member-firm-disc:.l.:umer for·deta1ls **CHftonLatsonAllen LLP**



CliftonlarsonAllen LLP ClAconnect.com

September 27, 2021

Lara Szent-Gyorgyi, Director Determination of Need Program Department of Public Health 250 Washington Street, 6th Floor Boston, MA 02108

RE: Determination of Need Application - Lutheran Home of Jamaica Plain, Inc.

Dear Ms. Szent-Gyorgyi,

The accompanying report is included as relevant additional financial information to assist the department in rendering a decision regarding the proposed construction project of Lutheran Home of Jamaica Plain, Inc. (the "Company''). The report is intended solely for the information and use of management and metnbers of the Company, and the Massachusetts Department of Public Health Determination of Need Program in its review of the Company's Determination of Need application under regulation 100.210 (4) a. It is not intended to be and should not be used by anyone other than these specified parties.

Please contact me should you have any questions or need further information. Sincerely,

CLA (CliftonLarsonAlle

lLJ,,CPA

Principal

617-984-8100

[mark.cummings@CLAconnect.com](mailto:mark.cummings@CLAconnect.com)



**LUTHERAN HOME OF JAMAICA PLAIN, INC.**

**D/B/A LAUREL RIDGE REHABILITATION & SKILLED CARE CENTER**

**BENCHMARKING MANAGEMENTS PROJECTED FINANCIAL ANALYSIS FOR THE PROJECTED YEARS ENDING JUNE 30, 2022 THROUGH 2026**

**PROCESS OVERVIEW**

**Managements Projections**

CliftonLarsonAllen LLP (CLA) was requested by the management of Ascentria Care Alliance, Inc. (Applicant) and Lutheran Home of Jamaica Plain, Inc. (Nursing Home) to read the financial projections prepared by Lutheran Home of Jamaica Plain, Inc. (Management) for the projected years ending June 30, 2022 through 2026 and benchmark the stabilized year of Managements projection.

We have not compiled or examined any of the financial data utilized in the benchmarking analyses and express no assurance of any kind on it. Furthermore, even if the assumptions disclosed herein were to materialize, there will be differences between projected and actual results, because events and circumstances frequently do not occur as expected and those differences may be material. These analyses are intended for the internal use of Management and the Massachusetts Department of Health Determination of Need Program (DoN) and are not intended to be and should not be used or relied on by anyone other than these specified parties.

**BENCHMARK STAFFING AND COST ANALYSIS**

Providers in Suffolk County were used to benchmark Managements projections. The Nursing Homes 2020 Medicare and Medicaid cost report data was compared to Suffolk County Medicare and Medicaid cost report data for the most recent available period of 2020. The data was then projected out to 2026 with an applied 2% revenue inflation factor and 2% expense inflation factor.

**MANAGEMENTS PROJECTIONS**

**Occupancy/Payer Mix/Revenue per Patient Day**

Projected revenue consists of revenue from operating the skilled nursing facility. Managements baseline projected revenue for the first year of the projection, June 30, 2022, was derived from interim financial data for the current period, managements historical experience of operating the Facility, and current reimbursement and nursing home regulations. This information and the estimated impact of COVID 19 on operations, was utilized to project and establish a baseline for the projection; 2022. Future years were projected utilizing assumptions for rate increases and operating expenses, and any known changes for operating the renovated facility during the Projection Period.

**Historical Operations**

Historical Average Occupancy

June 30,

2017 2018 2019 2020 2021

Occupancy % 95.46% 95.67% 94.28% 90.93% ^83%

^January 1, through June 30, 2021

Based on 120 Beds

**Historical Operations (Continued)**

**Historical Average Payer Mix\* December 31,**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2017** | **2018** | **2019** | **2020** |
| Private | 1.87% | 1.88% | 1.49% | 2.69% |
| Medicare | 11.10% | 10.98% | 12.37% | 14.96% |
| Medicaid | 86.52% | 85.00% | 84.61% | 77.71% |
| HMO/Other | 0.51% | 2.15% | 1.53% | 4.64% |
| Total | 100.00% | 100.00% | 100.00% | 100.00% |

\*Massachusetts' Medicaid Cost Report Data

**Projected Operations**

The following table summarizes the Nursing Homes 2020 projected data compared to 2020 Suffolk County data for beds and occupancy, payer mix and revenue per patient day. The numbers are then inflated out for Suffolk County to compare to the Nursing Homes projected year five which is June 30, 2026.

2.0%

2.0%

**Inflation Adjustment**

|  |  |  |  |
| --- | --- | --- | --- |
| **6/30/2020** | **FY 2020** | | |
| **LAUREL RIDGE**  **REHAB AND**  **SKILLED CARE CENTER** | **Suffolk, MA**  **25th percentile** | **Suffolk, MA**  **50th percentile** | **Suffolk, MA**  **75th percentile** |
| 90.9% | 90.2% | 92.5% | 94.0% |
| 39,936 | 32,096 | 39,967 | 41,869 |
| 14.3% | 6.4% | 8.6% | 12.8% |
| 69.4% | 48.2% | 57.2% | 67.7% |
| 16.3% | 45.4% | 34.3% | 19.6% |
| $694 | $609 | $636 | $678 |
| $262 | $231 | $259 | $284 |

|  |  |  |  |
| --- | --- | --- | --- |
| **2026** | | | |
| **LAUREL RIDGE**  **REHAB AND**  **SKILLED CARE CENTER** | **Suffolk, MA**  **25th percentile** | **Suffolk, MA**  **50th percentile** | **Suffolk, MA**  **75th percentile** |
| 95.2% | 90.2% | 92.5% | 94.0% |
| 41,724 | 32,096 | 39,967 | 41,869 |
| 11.0% | 6.4% | 8.6% | 12.8% |
| 78.0% | 48.2% | 57.2% | 67.7% |
| 11.0% | 45.4% | 34.3% | 19.6% |
| $779 | $686 | $716 | $763 |
| $300 | $261 | $292 | $320 |

**Occupancy~**

Occupancy %

Total SNF/NH Days

**SNF Payor Mix (% of Days)**

Medi care FFS Medi caid

Other (incl udi ng MC Advantage) **Revenue per Patient Day** Medi care FFS

Other

**Projected Operations (Continued)**

Projected Average Occupancy June 30,

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022 | 2023 | 2024 | 2025 | 2026 |
| Occupancy % | 86.89% | 93.00% | 92.75% | 95.26% | 95.26% |
| Total Days | 38,059 | 40,734 | 40,734 | 41,724 | 41,724 |
|  |  |  |  |  |  |
| Based on 120 Beds |  |  |  |  |  |

**Observations:**

The Nursing Homes census approximates the lower quartile in FY 2020, but is projected to be above the 75th percentile in 2026 which is consistent with the historical occupancy of this provider.

The Nursing Homes Medicare mix is in the upper quartile which is offset by the lower non governmental (other) census.

The Nursing Homes Medicare rate is in the upper quartile. PDPM allows for much greater variation in Medicare rates than RUG IV.

The Nursing Home projects no significant change in payer mix during or after construction of the project and projects that occupancy will go back to pre covid levels.

**Covids Impact on Occupancy**



The Nursing Homes occupancy was impacted in 2020 due to COVID but has returned to pre covid levels. Post COVID occupancy is slightly above the county median as shown in the graph above

**EXPENSES**

Operating expenses have been projected to be recognized during the month incurred. Managements baseline projected expenses for the first year of the projection (June 30, 2022) were derived from actual financial data of the facility for the current period, and Managements historical experience of operating the facility. This information and the estimated impact of COVID 19 on operations, was utilized to project and establish a baseline for the projection; 2022. The specific basis for inflationary increases in major expense categories were formulated by Management.

**Historical Operations**

The Following table summarizes the historical cost per patient day by department:

**Historical Costs per Patient Day by Department\***

**June 30,**

|  |  |  |
| --- | --- | --- |
|  | **2018** | **2019** |
| Administration | $81 | $97 |
| Plant | 10 | 13 |
| Dietary | 15 | 16 |
| Laundry | 2 | 3 |
| Housekeeping | 5 | 7 |
| Nursing | 103 | 111 |
| Social Services | 3 | 4 |

Other General Services 4 4 Total Costs $223 $255

\*Medicare Cost Report Data

**Projected Operations**

The following table summarizes the Nursing Homes 2020 data compared to 2020 Suffolk County data expenses by department per patient day. The 2020 Suffolk County numbers are then inflated 2% each year to compare to the Nursing Homes projected year five which is 2026.

|  |  |
| --- | --- |
|  |  |
| **Inflation Adjustment** |
| **Costs per Patient Day\*** |  |
| Administration | 2.0% |
| Plant | 2.0% |
| Dietary | 2.0% |
| Laundry | 2.0% |
| Housekeeping | 2.0% |
| Nursing | 2.0% |
| Social Services | 2.0% |
| Other General Services | 2.0% |
| Total Costs |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **2026** | | | |
| **LAUREL RIDGE REHAB AND SKILLED CARE**  **CENTER** | **Suffolk, MA 25th percentile** | **Suffolk, MA 50th percentile** | **Suffolk, MA 75th percentile** |
| $90 | $66 | $78 | $93 |
| $12 | $15 | $20 | $23 |
| $16 | $22 | $24 | $29 |
| $3 | $3 | $4 | $5 |
| $8 | $7 | $8 | $11 |
| $129 | $108 | $119 | $140 |
| $9 | $3 | $4 | $5 |
| $4 | $4 | $5 | $6 |
| $271 | $228 | $262 | $311 |

\*Laurel Ridge numbers include benefits which are included in Administration. Benchmark data excludes benefits. Additionally, Ancillary expenditures are excluded for both Laurel Ridge and the Benchmark data.

|  |  |  |  |
| --- | --- | --- | --- |
| **6/30/2020** | **FY 2020** | | |
| **LAUREL RIDGE REHAB AND SKILLED CARE**  **CENTER** | **Suffolk, MA 25th percentile** | **Suffolk, MA 50th percentile** | **Suffolk, MA 75th percentile** |
| $80 | $58 | $70 | $82 |
| $25 | $13 | $17 | $21 |
| $16 | $20 | $21 | $26 |
| $3 | $3 | $3 | $4 |
| $8 | $6 | $7 | $9 |
| $112 | $96 | $106 | $124 |
| $3 | $3 | $4 | $4 |
| $4 | $4 | $5 | $5 |
| $251 | $203 | $233 | $276 |

**Observations:**

The Nursing Home reports a cost structure between the median and 75th percentile both historically (see table above) and in its projections

Historically, the Nursing Home's costs per patient day are consistent with projected cost. Management projects this trend to continue with no drastic change in the operating structure for care of the patient panel

The Nursing Home does not anticipate any significant change in cost structure due to the renovations, as their cost in comparison to the median remains consistent for most cost centers

For purpose of this observation, it is assumed, with no other information on the future of various healthcare factors or changes, that the facilities in Suffolk County will make no changes in nursing staffing

**KEY FINANCIAL RATIOS**

In performing this analysis both Medicare and Medicaid cost report data maintained by CMS and the Massachusetts Center for Health Information and Analysis (CHIA) was utilized, with the aid of a proprietary software application. This allowed management the ability to compare key financial ratios with those of similarly located facilities. The ratios below are a common tool used by financial institutions and the health care industry to evaluate the operations of a health care entity.

**Earnings Before Interest, Depreciation and Amortization (EBIDA) Margin:**

EBIDA is a measure of a companys operating performance. Essentially, its a way to evaluate a companys performance without having to factor in financing decisions, accounting decisions or tax environments. EBIDA Margin can be a meaningful gauge of a providers ability to contain costs, it offers a clearer reflection of operations by stripping out expenses that can obscure how the company is really performing. The EBIDA margin is calculated by dividing EBIDA by total revenue.

The greater a companys EBIDA Margin, the lower the companys operating expenses in relation to total revenue. EBIDA margin eliminates the non operating profitability and cash flow and is important in measuring performance across a single industry with companies of different size and tax situations.

The following chart shows the providers projected EBIDA Margin against the Suffolk County Median EBIDA Margin.

|  |  |  |  |
| --- | --- | --- | --- |
| **6/30/2020** | **FY 2020** | | |
| **LAUREL RIDGE**  **REHAB AND SKILLED CARE**  **CENTER** | **Suffolk, MA 25th percentile** | **Suffolk, MA 50th percentile** | **Suffolk, MA 75th percentile** |
| 10.4% | 5.0% | 0.1% | 6.7% |

|  |  |  |  |
| --- | --- | --- | --- |
| **2026** | | | |
| **LAUREL RIDGE**  **REHAB AND SKILLED CARE**  **CENTER** | **Suffolk, MA 25th percentile** | **Suffolk, MA 50th percentile** | **Suffolk, MA 75th percentile** |
| 19.0% | 5.0% | 0.1% | 6.7% |

**EBIDA**

**Observations**

The Nursing Homes EBIDA is above the Suffolk County 75th percentile in both 2020 and 2026

The EBIDA for Suffolk County was assumed to remain at its 2020 level for purposes of this analysis

**Operating and Capital Budgets**

In Benchmarking managements projected financial analysis, we analyzed and considered the Nursing Homes past and present operating and capital budgets. The Nursing Home does not maintain formal capital budgets. However, except for the first year following construction, a review of past and present capital expenditures indicates that the Nursing Home intends to invest in the built environment of the residents at amounts consistent with prior spending levels.

Planned

2019 2020 2026

Capital Expenditures

$ 74,000

$ 108,000

$ 110,000

**Balance Sheets**

In benchmarking managements projected financial analysis, we analyzed the Nursing Homes balance sheets.

***Days Cash on Hand***

We analyzed the Nursing Homes days cash on hand ratio for 2020 and the last year of the projection, 2026. The days cash on hand ratio is a liquidity ratio that indicates an entitys ability to satisfy its current operating expenses with the current cash available.

|  |  |  |  |
| --- | --- | --- | --- |
| **6/30/2020** | **FY 2020** | | |
| **LAUREL RIDGE**  **REHAB AND SKILLED CARE**  **CENTER** | **Suffolk, MA**  **25th percentile** | **Suffolk, MA**  **50th percentile** | **Suffolk, MA**  **75th percentile** |
| 38.8 | 14.9 | 41.9 | 84.5 |

|  |  |  |  |
| --- | --- | --- | --- |
| **2026** | | | |
| **LAUREL RIDGE**  **REHAB AND SKILLED CARE**  **CENTER** | **Suffolk, MA 25th percentile** | **Suffolk, MA**  **50th percentile** | **Suffolk, MA**  **75th percentile** |
| 63.0 | 14.9 | 41.9 | 84.5 |

**Days Cash on Hand**

**Observations**

Days cash on hand is around the median in 2020 and is projected to increase to between the median and 75th percentile by 2026.

***Debt Service Coverage Ratio***

In Benchmarking managements projected financial analysis, we considered the level of financing necessary to support the proposed project. In doing so, we analyzed the debt service coverage ratio of the Nursing Home. The debt service coverage ratio measures a Nursing Homes ability to meet its annual debt service requirements. The debt service coverage ratio is an indicator used by lenders to determine an organizations ability to incur additional financing and service its existing debt.

The following chart shows the Nursing Homes projected debt service coverage ratio compared to the Massachusetts debt service coverage ratio median:

`

|  |  |  |  |
| --- | --- | --- | --- |
| **2020** | **2018** | | |
| **Nursing Home** | **Massachusetts 25th percentile** | **Massachusetts 50th percentile** | **Massachusetts 75th percentile** |
| 1.35 | 0.40 | 1.30 | 4.8 |

|  |  |  |  |
| --- | --- | --- | --- |
| **2026** | | | |
| **Nursing Home** | **Massachusetts 25th percentile** | **Massachusetts 50th percentile** | **Massachusetts 75th percentile** |
| 1.40 | 0.40 | 1.30 | 4.8 |

**Debt Service Coverage (DSC)**

The Nursing Homes debt service coverage ratio is above the Massachusettss state median in 2020 and in the final year of the projection, 2026.

***Working Capital Ratio***

Is a measure of liquidity, meaning the businesss ability to meet its payment obligations as they fall due. Working capital is the money used to cover all of a companys short term expenses, including inventory, payments on short term debt, and day to day expenses called operating expenses.

Lutheran Home of Jamaica Plain, Inc.

Working Capital Ratio June 30,

**\*2020**  **2026**

1.04 1.96

\*June 30, 2020 Financial Statements

Generally, a working capital ratio of less than one is an indicator of potential future liquidity problems.

As noted above, the Nursing Homes liquidity ratios are projected to slightly improve upon completion of the proposed project and are at or above the medians.

The above liquidity ratios have historically been accepted in the industry as an indicator of operational performance and financial health. As indicated above, the Nursing Homes Key Performance Indicators (KPIs) before and upon completion of the proposed project are consistent and have not materially changed or have improved. This is also consistent with managements plans to operate the facility similarly to the past and present without any material alterations in operations or impact in care.

###### Attachment 2B – Factor 4.a.i Capital Costs Chart

**Factor 4: Financial Feasibility and Reasonableness of Expenditures and Costs F4.a.i Capital Costs Chart:**

For each functional Area, document the square footage and costs for New Construction and/or Renovations.

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Present Square Footage** | | **Square Footage Involved in the Project** | | | | **Resulting Square Footage** | | **Total Cost** | | **Cost/Square Footage** | |
|  |  | | **New Construction** | | **Renovation** | |  | |  | |  | |
| **Functional Areas** | **Net** | **Gross** | **Net** | **Gross** | **Net** | **Gross** | **Net** | **Gross** | **New Construction** | **Renovation** | **New Construction** | **Renovation** |
| **Ground Floor** | | | | | | | | | | | | |
| Administrative Offices | 1,028 | 1,126 |  |  |  |  | 941 | 1,024 |  |  |  |  |
| PT /OT/ Exam | 622 | 659 |  |  |  |  | 0 | 0 |  |  |  |  |
| Kitchen / Kitchen Storage | 854 | 912 |  |  |  |  | 854 | 912 |  |  |  |  |
| Employee Dining | 393 | 426 |  |  |  |  | 393 | 426 |  |  |  |  |
| Dishwashing | 158 | 168 |  |  |  |  | 158 | 168 |  |  |  |  |
| Circulation | 2,439 | 2,692 |  |  |  |  | 1,847 | 2,228 |  |  |  |  |
| Laundry / Linen | 388 | 426 |  |  |  |  | 388 | 426 |  |  |  |  |
| Mechanical | 654 | 720 |  |  |  |  | 654 | 720 |  |  |  |  |
| Storage | 0 | 0 |  |  |  |  | 0 | 0 |  |  |  |  |
| Toilets / Jan Closets | 73 | 87 |  |  |  |  | 73 | 87 |  |  |  |  |
| New Activity and Dining |  |  | 1,454 | 1,532 |  |  | 1,454 | 1,532 | $617,231.84 |  | $402.89 |  |
| New Rehab Space |  |  | 866 | 948 |  |  | 866 | 948 | $381,942.42 |  | $402.89 |  |
| New Common Toilets |  |  | 103 | 115 |  |  | 103 | 115 | $46,332.68 |  | $402.89 |  |
| New Circulation / Lobby / Reception |  |  | 1,656 | 2,108 |  |  | 1,656 | 2,108 | $849,298.12 |  | $402.89 |  |
| New Storage |  |  | 1,227 | 1,308 |  |  | 1,227 | 1,308 | $526,983.84 |  | $402.89 |  |
| New Mechanical |  |  | 1,015 | 1,304 |  |  | 1,015 | 1,304 | $525,372.27 |  | $402.89 |  |
| Renovated Corridor |  |  |  |  | 268 | 289 | 268 | 289 |  | $39,290.65 |  | $135.95 |
| **TOTAL** | **6,609** | **7,216** | **6,321** | **7,315** | **268** | **289** | **11,897** | **13,595** | **$2,947,161.17** | **$39,290.65** | **$402.89** | **$135.95** |
| **Unit 1 First Floor** | | | | | | | | | | | | |
| Resident Rooms / Toilets | 4,076 | 4,572 |  |  |  |  | 457 | 506 |  |  |  |  |
| Nurses Station /Toilet / Office | 280 | 305 |  |  |  |  | 278 | 305 |  |  |  |  |
| Med Closet | 41 | 47 |  |  |  |  | 41 | 47 |  |  |  |  |
| Jan. Cl. | 71 | 83 |  |  |  |  | 71 | 83 |  |  |  |  |
| Clean Utility | 78 | 87 |  |  |  |  | 78 | 87 |  |  |  |  |
| Soiled Utility | 116 | 124 |  |  |  |  | 116 | 124 |  |  |  |  |
| Bathing / Tub / Showers | 182 | 207 |  |  |  |  | 182 | 207 |  |  |  |  |
| Toilets Common | 31 | 35 |  |  |  |  | 0 | 0 |  |  |  |  |
| Storage | 29 | 33 |  |  |  |  | 29 | 33 |  |  |  |  |
| Circulation / Stairs /Corr / Elevator | 1,924 | 2,088 |  |  |  |  | 1,163 | 1,290 |  |  |  |  |
| Dining Day Room | 1,128 | 1,168 |  |  |  |  | 0 | 0 |  |  |  |  |
| Linen | 0 | 0 |  |  |  |  | 0 | 0 |  |  |  |  |
| Nourishment | 31 | 37 |  |  |  |  | 0 | 0 |  |  |  |  |
| Office | 437 | 479 |  |  |  |  | 123 | 133 |  |  |  |  |
| Renovated Resident Rooms / Toilets |  |  |  |  | 3,932 | 4,469 | 3,932 | 4,469 |  | $607,577.55 |  | $135.95 |
| Renovated Activity |  |  |  |  | 527 | 558 | 527 | 558 |  | $75,862.22 |  | $135.95 |
| Renovated Corridor |  |  |  |  | 1,173 | 1,241 | 1,173 | 1,241 |  | $168,718.67 |  | $135.95 |
| Renovated Storage |  |  |  |  | 62 | 72 | 62 | 72 |  | $9,788.67 |  | $135.95 |
| Renovated Common Toilets |  |  |  |  | 97 | 110 | 97 | 110 |  | $14,954.92 |  | $135.95 |
| New Resident Rooms / Toilets |  |  | 2,324 | 2,758 |  |  | 2,324 | 2,758 | $1,111,178.47 |  | $402.89 |  |
| New Circulation |  |  | 770 | 861 |  |  | 770 | 861 | $346,890.74 |  | $402.89 |  |
| New Linen |  |  | 30 | 35 |  |  | 30 | 35 | $14,101.25 |  | $402.89 |  |
| New Storage |  |  | 61 | 75 |  |  | 61 | 75 | $30,216.96 |  | $402.89 |  |
| **TOTAL** | **8,424** | **9,265** | **3,185** | **3,729** | **5,791** | **6,450** | **11,514** | **12,994** | **$1,502,387.42** | **$876,902.03** | **$402.89** | **$135.95** |
| **Unit 2 Second Floor** | | | | | | | | | | | | |
| Resident Rooms / Toilets | 4,025 | 4,564 |  |  |  |  | 449 | 484 |  |  |  |  |
| Nurses Station / Toilet / Office | 402 | 438 |  |  |  |  | 402 | 438 |  |  |  |  |
| Med Closet | 42 | 47 |  |  |  |  | 42 | 47 |  |  |  |  |
| Jan. Cl | 70 | 82 |  |  |  |  | 70 | 82 |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Clean Utility | 79 | 87 |  |  |  |  | 79 | 87 |  |  |  |  |
| Soiled Utility | 116 | 124 |  |  |  |  | 116 | 124 |  |  |  |  |
| Bathing / Showers / Tub | 182 | 207 |  |  |  |  | 182 | 207 |  |  |  |  |
| Toilets / Common | 31 | 35 |  |  |  |  | 0 | 0 |  |  |  |  |
| Storage | 29 | 33 |  |  |  |  | 29 | 33 |  |  |  |  |
| Circulation / Stairs / Corr / Elev. | 1,930 | 2,096 |  |  |  |  | 1,170 | 1,295 |  |  |  |  |
| Dining/Day Room. Activity Space | 1,127 | 1,168 |  |  |  |  | 0 | 0 |  |  |  |  |
| Linen | 0 | 0 |  |  |  |  | 0 | 0 |  |  |  |  |
| Nourishment | 31 | 38 |  |  |  |  | 0 | 0 |  |  |  |  |
| Office | 315 | 346 |  |  |  |  | 0 | 0 |  |  |  |  |
| Renovated Day Room / Activity |  |  |  |  | 377 | 396 | 377 | 396 |  | $53,837.71 |  | $135.95 |
| Renovated Resident Rooms / Toilets |  |  |  |  | 4,161 | 4,828 | 4,161 | 4,828 |  | $656,384.97 |  | $135.95 |
| Renovated Ciculation |  |  |  |  | 1,175 | 1,244 | 1,175 | 1,244 |  | $169,126.53 |  | $135.95 |
| New Resident Rooms / Toilets |  |  | 1,464 | 1,807 |  |  | 1,464 | 1,807 | $728,027.37 |  | $402.89 |  |
| New Common Toilets |  |  | 91 | 104 |  |  | 91 | 104 | $41,900.86 |  | $402.89 |  |
| New Circulation |  |  | 652 | 724 |  |  | 652 | 724 | $291,694.42 |  | $402.89 |  |
| New Linen |  |  | 30 | 35 |  |  | 30 | 35 | $14,101.25 |  | $402.89 |  |
| New Storage |  |  | 62 | 72 |  |  | 62 | 72 | $29,008.28 |  | $402.89 |  |
| New Activity |  |  | 910 | 987 |  |  | 910 | 987 | $397,655.24 |  | $402.89 |  |
| **TOTAL** | **8,379** | **9,265** | **3,209** | **3,729** | **5,713** | **6,468** | **11,461** | **12,994** | **$1,502,387.42** | **$879,349.21** | **$402.89** | **$135.95** |
| **Unit 3 Third Floor** | | | | | | | | | | | | |
| Resident Rooms / Toilets | 3,998 | 4,586 |  |  |  |  | 445 | 480 |  |  |  |  |
| Nurses Station / Toilet / Office | 275 | 300 |  |  |  |  | 275 | 300 |  |  |  |  |
| Med Closet | 38 | 43 |  |  |  |  | 38 | 43 |  |  |  |  |
| Jan Cl | 68 | 80 |  |  |  |  | 68 | 80 |  |  |  |  |
| Clean Utility | 79 | 87 |  |  |  |  | 79 | 87 |  |  |  |  |
| Soiled Utility | 116 | 124 |  |  |  |  | 116 | 124 |  |  |  |  |
| Bathing / Showers / Tub | 181 | 206 |  |  |  |  | 181 | 206 |  |  |  |  |
| Toilets Common | 31 | 35 |  |  |  |  | 0 | 0 |  |  |  |  |
| Storage | 88 | 100 |  |  |  |  | 88 | 100 |  |  |  |  |
| Circulation | 2,146 | 2,344 |  |  |  |  | 1,173 | 1,300 |  |  |  |  |
| Dining / Day room | 1,260 | 1,330 |  |  |  |  | 0 | 0 |  |  |  |  |
| Linen | 61 | 66 |  |  |  |  | 61 | 66 |  |  |  |  |
| Nourishment | 31 | 38 |  |  |  |  | 0 | 0 |  |  |  |  |
| Central Supply | 286 | 307 |  |  |  |  | 0 | 0 |  |  |  |  |
| Renovated Day Room / Activity |  |  |  |  | 528 | 555 | 528 | 555 |  | $75,454.36 |  | $135.95 |
| Renovated Resident Rooms / Toilets |  |  |  |  | 3,877 | 4,939 | 3,877 | 4,939 |  | $671,475.84 |  | $135.95 |
| Renovated Common Toilets |  |  |  |  | 100 | 114 | 100 | 114 |  | $15,498.73 |  | $135.95 |
| Renovated Corridor |  |  |  |  | 1,182 | 1,252 | 1,182 | 1,252 |  | $170,214.16 |  | $135.95 |
| New Resident Rooms / Toilets |  |  | 2,338 | 2,414 |  |  | 2,338 | 2,414 | $972,583.33 |  | $402.89 |  |
| New Storage |  |  | 92 | 75 |  |  | 92 | 75 | $30,216.96 |  | $402.89 |  |
| New Common Toilets |  |  | 47 | 55 |  |  | 47 | 55 | $22,159.11 |  | $402.89 |  |
| New Linen |  |  | 31 | 35 |  |  | 31 | 35 | $14,101.25 |  | $402.89 |  |
| New Circulation / Lobby / Conference Rm. |  |  | 1,411 | 1,558 |  |  | 1,411 | 1,558 | $627,695.33 | $932,643.09 | $402.89 |  |
| **TOTAL** | **8,658** | **9,646** | **3,919** | **4,137** | **5,687** | **6,860** | **12,130** | **13,783** | **$1,666,755.98** | **$932,643.09** | **$402.89** | **$135.95** |
| **Proposed Project Total** |  |  |  |  |  |  |  |  |  |  |  |  |
| **TOTAL** | **32,070** | **35,392** | **16,634** | **18,910** | **17,459** | **20,067** | **47,002** | **53,366** | **$7,618,692** | **$2,728,185** | **$402.89** | **$135.95** |
| **$10,346,877** | |

* Please note that the Applicant submits the F4.a.i Capital Costs Chart as an Excel spreadsheet to address the calculation related to Total Cost/Square Footage contained within the Department of Public Health's ("Department") Capital Costs Chart included in the Determination of Need ("DoN") Application form. Specifically, the Department's Capital Costs Chart included in the DoN Application form auto-calculates Total Cost/Square Footage using a summation formula, such that the total is a sum of the cost/square footage for the various functional areas. A more accurate Total Cost/Square Footage is acheived using the following calculation: Total Cost/Total Resulting Gross Square Footage. In the case of Total Cost/Square Footage for New Construction, this calculation is as follows: $7,618,691/18,910 = $402.89. In the case of Total Cost/Square Footage for Renovation, this calculation is as follows: $2,728,184/20,067 =

$135.95. These totals are reflected in the Capital Costs Chart above.

###### Attachment 3 – Affiliated Parties Form



**Applicant Information**

Applicant Name: jAscentria CaraAlliance, Inc. Contact Person: !Kathleen Harrell, Esq.

Massachusetts Department of Public Health Determination of Need

**Affiliated Parties**

Application Number: IA..\_..C\_A\_-2\_1\_0\_92\_a\_o\_a-c\_L

ITltle: Attorney

Version: DRAFT

3-15-17

**DRAFT**

Phone:

la..\_.s.\_74\_1\_3\_27\_o\_o

,I Ext:I.... , E-mail: [lkharrell@barrettharrell.com](mailto:lkharrell@barrettharrell.com)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Affiliated Parties** | | | | | | | | | | | | |
| 1.9 **Affiliated Parties:**  Ust all officers, members of the board of directors, trustees,stockholders, partners, and other Persons who havean equity or otherwise controlling interest in the application, | | | | | | | | | | | | |
| Add/ Del Rows | Name (Last) | Name (First) | Mailing Address | City | State | Affiliation | Positlon with affiliated entity  {or with Applicant) | Stock, shares,or partnership | Percent Equity (number,  onJyJ | Convictions or violations | List other health care facilities affiliated with | Business relationship With  Applicant |
| [±][] | Bartholomew | Ale ander | 91 **Ave"/** HeightsDrive | Holden | **MA** | Ascenttla careAlliance, Inc. | Board Director |  | **0%** | **No** |  | **No** |
| [±][] | Bettigole | Michelle | 431 OldPoverty Road | Soothbury | CT | Ascentria CareAlliance, Inc. | EVP/CSCO |  | **0%** | No |  | No |
| EJG | Bovill | Angela | **4** Sanctuary Drive | Stratham | NH | Ascentria O!reAlliance,Inc. | Pre.,fdenVCEO/BoardDirector |  | **OCI!,** | No |  | No |
| [±I[]  □ | Browne | Tara | 8 High Street | Brookfield | **MA** | AscentriaCareAlliance, Inc. | 'Corporate Cieri< |  | **0%** | No |  | **No** |
| El | Cowlagi | Ashsish | 25 Whlpoo,will Drive | Shrewsbury | **MA** | Ascentrla CareAlliance, Inc. | Board Director |  | **0%** | No |  | No |
| [±][] | Gaylin | Karen | 180 Mildred arde | **Concord** | **MA** | **AscentriaCarll Alliancej Inc.** | Board DIr@Ctor!\ Secretary |  | **0%** | No |  | No |
| [fl[] | Goodman | Rev.Ross | 69 MysticValley Parkway | Winchester | **MA** | Ascenltla CareAlliance, Inc. | Board Director |  | **0%** | **No** |  | No |
| EJG | **Grelmann** | Garth | 97 5 MemorialDrlve,**f** 1108 | Cambridge | **MA** | Ascentrla CareAlliance, Inc. | Boanl Dfrector &.Financial Secretary |  | **0%** | No |  | **No** |
| [±l[] | Hamilton | Scon | 14 MusselCove lane | Falmooth | ME | Ascentrla CareAlliance, Inc. | 'Board Director |  | **11%** | No |  | No |
| [±l[:] | **Jenoure** | Frederfc | 2Genoa Street | **Worcester** | **MA** | Ascentrla CareAlliance, Inc. | Board Dlr@Ctor!\ \/iceChair |  | **0%** | No |  | No |
| [±]EJ | Kinney | Jeffrey P. | 61 FisherStreet | Naticlt | **MA** | **Ascen1rlaCare Alliance1 Inc.** | EVP/CSD |  | **0%** | No |  | No |
| [±][:] | **Wster** | Stacey | 486 ChandlerStreet | **Worc r** | **MA** | Ascentria G,reAlliance, Inc. | Board Olrec\0r |  | **0%** | **No** |  | No |
| EJG | **Mil)'O** | William | 15 Roselin Awnue | Quincy | MA | /\scentriaCareAlliance, Inc. | Board Dlrecior& Chair |  | **0%** | No |  | No |
| [±l[] | Mitchell | **Aimee** | 248Brook Street | Rehoboth | **MA** | Ascen1Tia CareAlliance,Inc. | EVP/CGO |  | **0%** | No |  | No |

Affiliated Parties  09/28/2021 9:05 am Page1of2

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Add/ Del Rows | Name  **(Last)** | Name (First) | Mailing Address | City | State | Affiliation | Position with affiliated entity  (or with Applicant) | Stock, shares, or partnership | Percent Equity  (numbers only) | Convictions or violations | List other health care facilities affiliated with | Business  relationship with Applicant |
| 1..  **1±][:J**  [±][:]  [±][:]  [±][:] |  | Nicholas | 602 Wisteria Way | Wayland | MA CT MA MA MA MA  MA | I Ascentria Care Alliance, Inc. | **Corporate Treasurer** |  | 0% | No |  | No |
| Robertson | Keith | 235 South Main Street | West Hartford | I Ascentria Care Alliance, Inc. | Board Director |  | 0% | No |  | No |
| Schmidt | Peter | 2 Ewell Avenue | Lexington | I Ascentria Care Alliance, Inc. | Board Director |  | 0% | No |  | No |
| Wade | **Jeanette** | 86 Walker Road | Shirley | I Ascentria Care Alliance, Inc. | EVP/CFO |  | 0% | No |  | No |
|  |  |  |  |  |  |  |  |  |  |  |
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**This document is ready to file:**

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click on "document is ready to file". This will lock in the responses and date and time stamp the form. To make changes to the document un-check the "document is ready to file" box.

Edit document then lock file and submit Keep a copy for your records. Click on the "Save" button at the bottom of the page.

To submit the application electronically, click on the"E-mail submission to Determination of Need" button.

**Document Ready for Filing**

E-mail submission to Determination of Need

Date/time Stamp: 09/28/2021 9:05 am

###### Attachment 4 – Change in Service Form



Application Number:IA\_C\_A\_-2\_1\_0\_9\_2s\_o\_s\_-CL

**Applicant Information**

**Massachusetts Department of Public Health Determination of Need**

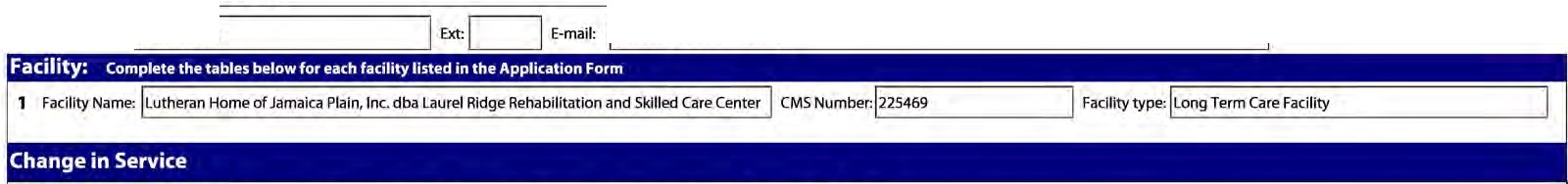
**Change in Service**

Original Application Date0:\_9I\_I2\_s\_12\_0\_2\_1

Version: DRAFT

6-14-17

**DRAFT**



Applicant Name: jAscentria CareAlliance,Inc.

Contact Person: !Kathleen Harrell,Esq.

Phone:

18574132700

ITitle: Attorney [lkharrell@barrettharrell.com](mailto:lkharrell@barrettharrell.com)

2.2 Complete the chart below with e)(istlng and planned servkechanges. Add additional servlces with in eachgrouping if applicable.

Licensed Beds Operating Changein Number of Beds Number of Beds After Project Patient Days Patient Days Occupancy ratefor Operating Beds ( +/·) Completion (calculated) Beds

Existing

Licensed

Operating Licensed Operating

Current Beds Projected

Average Lengthof

Stay (Days)

Number of Number of

Discharges Discharges

Existing

(CurrenV Actual)

Projected

Actual

Projected

Medical/Surgical Obstetrics (Maternity) Pediatrics

Neonatal IntensiveCare

ICU/CCU/SICU

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**Acute Rehabilitation**

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TotalRehabilitation

**Acute Psychiatric**

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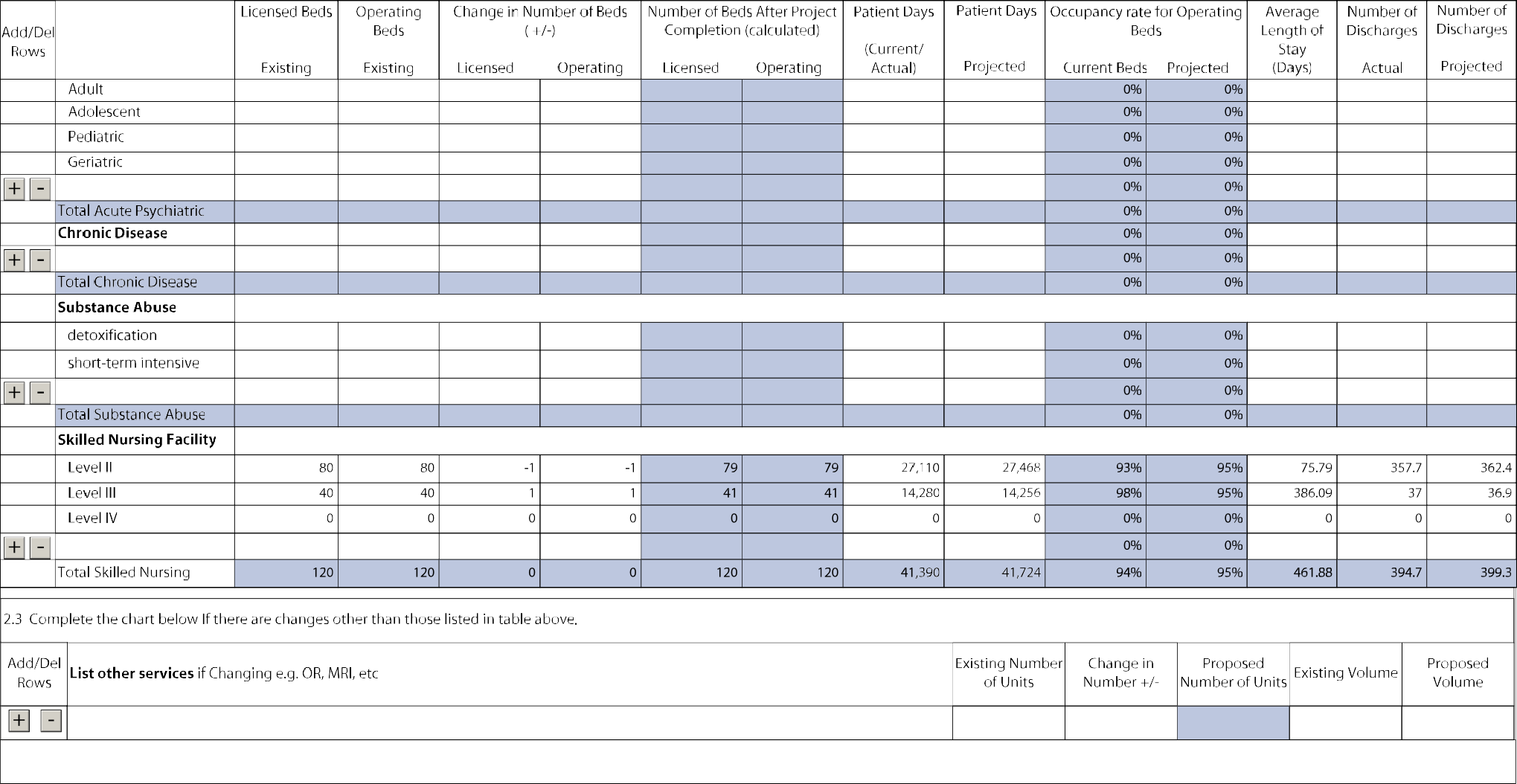
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**Acute**

dd/De Rows



\*Please note that the Applicant relies on 2019 figures rather than 2020 figures as the basis for the Facility's current data and to project its future data as, given the COVID-19 pandemic, 2019 reflects the more “normal” operations of hospitals from which the Facility received the majority of its referrals.



**Document Ready for Filing**

When document is complete click on "document is ready to file". This will lock in the responses and date and time stamp the form. To make changes to the document un-check the "document is ready to file" box.

Edit document then lock file and submit Keep a copy for your records. Click on the "Save" button at the bottom of the page.

To submit the application electronically, click on the"E-mail submission to Determination of Need" button.

**This document is ready to file:** ■

E-mail submission to Determination of Need

Date/time Stamp: 09/28/2021 12:45 pm

Change in Service Ascentria Care Alliance, Inc. ACA-21092808-CL 09/28/2021 12:45 pm Page 3 of 3

###### Attachment 5 – Notice of Intent

**GOP blasts Blinken on Afghan pullout**

**10**

Secretary of state says ‘the right decision’ was made

Secretary of State Antony

Blinken pushed back Mon- day against harsh Republi- can criticism of the han- dling of the military withdrawal from Afghani- stan, saying the Biden administration inherited a deal with the Taliban to end the war, but no plan for car-

##### Republican congressman Adam Kinzinger of Illinois, who has been ostracized by many in the GOP for his criticism of Trump, placed blame for the situation on both Trump and Biden.

rying it out.

[**www.bostonherald.com**](http://www.bostonherald.com/)

In a sometimes conten- tious hearing Monday before the House Foreign Affairs Committee, Blinken sought to blunt complaints from angry GOP lawmakers about the administration’s response to the quick col- lapse of the Afghan govern- ment and, more specifically, the State Department’s

Blinken echoed White House talking points blam- ing the Trump administra- tion for the situation that President Biden inherited in Afghanistan.

“We made the right deci- sion in ending America’s longest-running war,” said Blinken, who will testify today before the Senate For- eign Relations Committee.



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disaster” and “a disgrace.” And while some Democrats allowed that the operation could have been handled better, many used their questions to heap criticism on former President Donald Trump.

The State Department has come under heavy criticism from both sides for not doing enough and not act-

ap

**SOMEWHAT REMOTE: Secretary of State Antony Blinken appears on a TV monitor to answer questions Monday from the House Foreign Affairs Committee about the U.S. withdrawal from Afghanistan. Blinken was at the State Department for his appearance via video.**

actions to evacuate Ameri- cans and others.

Republicans savaged the withdrawal process as “a

**Expires September 30, 2021**

ing quickly enough to get American citizens, legal

residents and at-risk Afghans out of the country after the Taliban took con- trol of Kabul on Aug. 15. Some seeking to leave remain stranded there, although Blinken could not provide an exact number. He said roughly 100 U.S. cit- izens remain along with about “several thousand” green cardholders.

“This was an unmitigated disaster of epic propor- tions,” said Rep. Michael McCaul of Texas, the top Republican on the commit- tee. He said the abrupt withdrawal along with leav- ing some Americans and Afghans behind had

“emboldened the Taliban” and other U.S. adversaries. “I can summarize this in one word: betrayal.”

His GOP colleagues Steve Chabot of Ohio and Lee Zel- din of New York were even more blunt. “This is a dis- grace,” Chabot said. “This was fatally flawed and poor- ly executed,” said Zeldin. “I believe that you, sir, should resign. That would be lead- ership.”

Republican congressman Adam Kinzinger of Illinois, who has been ostracized by many in the GOP for his criticism of Trump, placed blame for the situation on both Trump and Biden.

“The Trump administration failed in the setup and the Biden administration failed in the execution,” Kinzinger said.

Blinken tried to calmly deflect allegations of unpre- paredness by noting that the Biden administration had inherited a U.S.-Taliban peace deal from its prede- cessor, along with a lan- guishing program to grant visas to Afghans who had worked for the U.S. govern- ment.

Blinken, who had publicly predicted in June that a complete Taliban takeover would not happen “from a Friday to a Monday,” also tried to preempt criticism of the prediction by noting that no one in the U.S. gov- ernment expected the Afghan government to fall as quickly as it did.

— assOCIated press

# Solve 2 problems - Leaves and Ice!

For Sunday, September 19th, 2021 subscription rates will be increased to reflect the Special Section cost. To opt out please contact customer service, 1-800-882-1211 prior to Thursday, September 16th,

2021. If you do not opt out, the cost of your subscription will not change, but the term will be shortened. If you’ve already opted out in the past, there is no need to call again.

ToOurReaders

**Public Announcement Concerning a Proposed Health Care Project**

Ascentria Care Alliance, Inc. (“Applicant”) located at 14 East Worcester Street, Suite 300, Worcester, MA 01604 intends to file a Notice of Determination of Need (“Application”) with the Massachusetts Department of Public Health for a conservation project by Lutheran Home of Jamaica Plain, Inc. d/b/a Laurel Ridge Rehabilitation and Skilled Care Center (“Facility”) located at 174 Forest Hills Street, Jamaica Plain, MA 02130. The Application requests approval for renovation and construction to the Facility to come into compliance with applicable regulatory requirements in 105 CMR 150.000: *Standards for Long-Term Care Facilities* requiring long-term care facilities to de-densify three- and four-bedded resident rooms to private and two-bedded rooms (“Proposed Project”). The total value of the Proposed Project based on the maximumcapital expenditureis$12,739,902.TheApplicant doesnot anticipate any priceorserviceimpacts ontheApplicant’s existing Patient Panel asaresult of the Proposed Project. Any ten Taxpayers of Massachusetts may register in connection with the intended Application by no later than October 28, 2021 or 30 days from the Filing Date, whichever is later, by contacting the Department of Public Health, Determination of Need Program, 250 Washington Street, 6th Floor, Boston, MA 02108.

tuesday, september 14, 2021

* + **Maintenance - Free**
  + **Protect your home**
  + **Permanent peace of mind**

Call for your FREE estimate Senior and Military Discounts

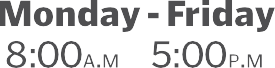
bOstON HeraLd

* + - **No More Dangerous Ladders**
    - **Handles 22” /hr of Rain**
    - **We never void roof warranties**

**617-651-2345**

\* Valid at first presentation only. Minimum purchases apply. Not valid with any other offers. Restrictions apply. Ask your Project Specialist about financing options. Financing provided by 3rd party lender. Reg #s: RI 32466, MA 196729.





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ROOMS FOR RENT

LEGAL NOTICES LEGAL NOTICES LEGAL NOTICES

**We pay cash for Junk Cars**

**No keys, no tires, no problem. Call (617)676-7009**

CARS WANTED



**Junk Cars Wanted Between $100 and $5000 and up. Extra for Honda,**

**Toyota, and Nissan**

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PROFESSIONAL

eCommerce Program Man- ager (Dover Corporation, Watertown, MA): Work- ing directly with internal stakeholders and 3rd party vendors to gather require- ments to analyze, design, and/or implement technol- ogy projects based on best practice and business pri- orities. Req’t: Bach degree in Comp. Sci. or rel field + 7 yrs of progressively re- sponsible, post-bach. Work exp. In the job offered or in eCommerce Project Man- agement. Up to 20% do- mestic travel required. To apply, email resume to VS- [GHRTeam@vsgdover.com](mailto:GHRTeam@vsgdover.com) referencing job title eCom- merce Program Manager

APT RENTALS

3 bdrm apt for rent 2nd floor gas heat & stove Sec8 welcome avail Oct 1 (617)265-6606

**DORCHESTOR Adams St.-**

**4bdrm, No pets, near T, SEC 8 OK, 857-891-3654**

**ROXBURY/JAMAICA PLAIN**

**LINE, 2 BDRM heat incl.** No pets. $1,700. Call for more info. 617-877-8881.

ROOMS FOR RENT

1 SINGLE ROOM in

Dorchester Grove Hall Area. $650/month. utils incl. 617-894-0331 or

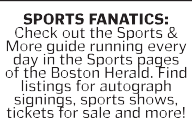
857-424-8686

Dorchester, nice room with priv bath, near bus,

$200 per week

**617-288-6831**

DORCHESTER: Furn.Rooms WiFi & Cable ready, Near

T. $235/wk. Call April 617-721-6960



LEGAL NOTICES

$100 per week. $200 to move in. 3 prepared meals per day.

w/ negative covid test Large rooms.

Single rooms available.

Includes meals, wifi, and cable. Free gym access.

On site meetings. Woburn and Billerica Winthrop by the ocean

Assistant managers and cooks wanted 617-645-7062

Sober Housing.

Auction sale according to law of unredeemed pledg- esofSuffolkLoan,1888 Washington Street, Bos- ton, MA 02118, October 5th, 2021, Harvey Cohen, Auctioneer.

LEGAL NOTICES LEGAL NOTICES

Notice is hereby given that at 11:00 am on Tuesday,October 05, 2021 the Board of Appeal of the City of Boston will hold a public hearing virtually. Please be advised that instructions for attending and participating in the virtual hearing will be posted with the Hearing agenda at **boston.gov** at least 48 hours prior to the hearing date, upon the following appeals;

**Timothy Sheehan** seeking with reference to the premises at: **70 Russell Street, Ward -02,**

For reconsideration of the Board Advisory Subcommittee’s decision to deny relief on August 19, 2021 that was adopted by the full Board on August 24, 2021. Per Article 5, Section 5-3 of the Zoning Code, the applicant has requested to reopen the record to introduce additional facts to demonstrate that the basement of the property is not fully below grade and provides for sufﬁcient egress from the basement level.

From the terms of the Boston Zoning Code (see Acts of 1956, c.665) in the following respects: **Variance, Conditional Use Permit, and/or other relief as appropriate**

**Articles:**

Article 62, Section 8 Floor Area Ratio Excessive

Purpose: Extend living space to basement for Unit #1. There will be exterior window replacement / enlargement. Level 2 work area will be under 50% of total building area - No sprinklers will be required.

FOR THE CITY OF BOSTON

Thomas J. Broom Assistant Corporation Counsel

*September 08, 2021*

LEGAL NOTICES LEGAL NOTICES

**Public Announcement Concerning a Proposed Health Care Project**

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Sep 14





LAND COURT NOTICE



CASH FOR TOOLS

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1972 Yahama C-3 6ft Eboney Grand Piano w/ Professional Bench made in Japan 1 Owner excellent con. Serious inquiries only

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We Buy **ALL** Musical In- struments - Guitars, Saxes, etc. We travel & Pick-Up.

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PETS

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Teddy Bear Puppies 2 F 1 M- , vet checked, health certificate, health guar- antee, http://www.pup- piesR4sale.com, $1600

603-498-6221

CASH FOR RECORD ALBUMS

Wanted: 33 lps, & 45s George

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Labradoodle health guaran- tee & health check. $1600 http://www.puppiesR4sale. com 603-498-6221

Yorkie-poo, Vet check, Fam- ily Raised, Heath guarantee,

$1600 http://www.pup- piesR4sale.com 603-498-6221

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WANTED TO BUY

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860-625-5703.

www.brilliantbasement waterproofing.com

**(SEAL) COMMONWEALTH OF MASSACHUSETTS LAND COURT**

**DEPARTMENT OF THE TRIAL COURT**

Docket Number 21 SM 000817

**ORDER OF NOTICE**

TO:

Keith H. Walcott

and to all persons entitled to the benefit of the Servicemembers Civil Relief Act, 50 U.S.C. c. 50 §3901 (et seq.:)

U.S. Bank Trust National Association, as Trustee of the Igloo Series II Trust claiming to have an interest in a Mortgage covering real prop- erty in Dorchester (Boston), 56 Maxwell Street given by Linda E. Wal- cott to Avistar Capital Group, LLC, dated November 9, 2006, and re- corded at the Suffolk County Registry of Deeds in Book 40752, Page 179, has/have filed with this court a complaint for determination of Defendant’s/Defendants’ Servicemembers status.

If you now are, or recently have been, in the active military service of the United States of America, then you may be entitled to the ben- efits of the Servicemembers Civil Relief Act. If you object to a foreclo- sure of the above-mentioned property on that basis, then you or your attorney must file a written appearance and answer in this court at Three Pemberton Square, Boston, MA 02108 on or before 10/18/2021 or you may lose the opportunity to challenge the foreclosure on the ground of noncompliance with the Act.

Witness, Gordon H. Piper, Chief Justice of this Court on 9/9/2021

**Attest: Deborah J. Patterson**

**Recorder**

Sep 14

LAND COURT NOTICE

LAND COURT NOTICE





SALE OF REAL ESTATE

By virtue of the Judgment and Order of the Boston Municipal Court (Docket # 2101CV539) in favor of the Trustees of the Belvoir Condo- minium Trust, establishing a lien pursuant to M.G.L. 183A § 6, on the real estate known as Unit 404, 636 Beacon Street, Boston, Massa- chusetts 02215 (“Unit”) by the Trustees of the Belvoir Condominium Trust (“Condominium”), 636 Beacon Street, Boston, Massachusetts, for the purpose of satisfying such lien, the same will be sold at pub- lic auction sale at 10:00 a.m. on Thursday, October 28, 2021 at the subject premises. The premises to be sold are more particularly de- scribed as follows:

Unit 404 (“Unit”) in a condominium known as The Belvoir Condomin- ium, created by Master Deed and Declaration of Trust, each dated October 9, 2003, and recorded with the Suffolk Registry of Deeds in Book 33067, Page 180 and 205, respectively, as amended, together with said Unit’s undivided interest in the common area and facili- ties (the “Common Elements”) as described in said Master Deed, as amended.

The post office address of the Condominium is c/o Beacon Services,

67.5 Chestnut Street, Boston, Massachusetts 02108. The Unit and the Condominium are subject to the provisions of Massachusetts General Laws Chapter 183A.

The Unit hereby conveyed is shown on the plans of the building filed simultaneously with the Master Deed with said Deed, a copy of a por- tion of which plans are attached to the first Unit Deed.

Said Unit is conveyed together with an undivided percentage interest in the common areas and facilities of the Condominium as set forth in said Master Deed and the same interest in the Condominium Trust recorded with said Deeds.

Said Unit is conveyed subject to and with the benefit of (1) the pro- visions of M.G.L. Chapter 183A, as amended; (2) the provisions and matters as set forth in the Master Deed, as amended; (3) the provi- sions and matters as set forth in the first unit deed and floor plans recorded therewith; and (4) the provisions and By-Laws of said Con- dominium Association, as amended.

Said Unit is conveyed together with the right of easements appurte- nant to said Unit as described in the Master Deed.

Being all and the same premises conveyed to Yijing Sun by Unit Deed dated May 7, 2013, and recorded at Suffolk Registry of Deeds, Book 51413, Page 109.

The Unit is to be sold subject to and with the benefit of all easements, restrictions, building and zoning laws, tenants or occupants, prior mortgages, unpaid taxes, tax titles, water bills, municipal liens and assessments, common area charges, and all other claims in the na- ture of liens, having priority over the said Judgment, if any there be. No representation is or shall be made as to any mortgages, liens, en- cumbrances or the condition of the subject premises.

TERMS OF SALE: A non-refundable deposit of Five Thousand ($5,000.00) Dollars shall be required to be made payable to The Bel- voir Condominium Trust in cash, by certified check or by Bank Ca- shier’s check at the time and place of sale. The balance of the pur- chase price is to be paid to The Belvoir Condominium Trust, in cash, by certified check or by Bank Cashier’s check in or within thirty (30) days from the date of sale to be held in escrow until delivery of the deed. Other terms, if any, to be announced at the sale.

Trustees of the Belvoir Condominium Trust By their Attorney,

Howard S. Goldman BBO#199030

Goldman & Pease LLC 160 Gould Street

Suite 320

Needham, MA 02494

(781) 292-1080

Dated: September 9, 2021

Sept 14 21 28

**25**

tueSday, SeptemBer 14, 2021

BoSton Herald

###### Attachment 6 – Articles of Organization

FORM CO-llllH,M 2500-12181•0907815 *V D"f..*·.-,



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FEDERAL IOENTtFYCj\TION

OFFIC.E OFTHE SECRETARY OF STATE ONE ASHBURTON PLACE, BOSTON, MA 02108

**Mlchacl Joseph** Connolly, *S«r tary*

**RESTATED ARTICLES** OF **ORGANIZATION**

.G eral Laws. Chapter 180. Section 7

NO. 04-2496563

*(, d,d°b o&(i*

This certificate must be submitted to the Secretary of the Commonwealth within sixty daysafter the dateol the vote of members or stockholders adopting the restated articles of organization. The fee for tiling this certificate is

**$30. Make** check payable to the Commonwealth of Massachusetts.

Edith Lohr

* Presi er::

t ar:d

Alfred Ambrose

Lutheran Service Association of New England, Inc.

* Clark/ of

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**(Name** of Corpari111onl

located at ....9. .... P.P.J.....ttJJJ.,....J. Jl,....?. .1.... 9.:1;. . . .t. .;:... .9. .9.!.... . J . .r.... ...,... .!.?..?. ....

do hereby cenify that the following restatement ol lhe articles of orgeniiation of the corporation was duly adopted at

**a**meeting heldon December l .19 92 .by vote of ......15 members Dill!I'¥

being at least two thirds of its members legally QuiHi!ied to vote in meetings of the corporation (or. in the case of a

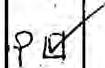
* + corporation having capital stoclc. by the holders of at least two thirds of the capital stock havit1g the right to vote thereon):

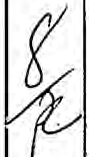
1. The name by which the corporation shall be known is:•

Lutheran Social Services of New England, Inc.

1. The purposes for which the corporation is lormed are as follows:-

See Attached Insert A



. ,

NOTE: If provisions for which the space provided under Articles 2,J and 4 is not sufficient addition,should be

set out on continuation sheets to be numbered 2A, 2B. etc. Indicate under each Anicle where the provision is

set out. Continuation sheets shall be on sw• *i* 11"' paper and must have a left-hand margin J inch wide for

b\_i\_nd\_i\_n\_g.\_O\_nt\_y\_o\_n\_e\_s\_id\_e\_s\_h\_o\_u\_ld\_b\_·e\_use\_d\_. \_,1,.- ..:\_..,8-ZJ .....

1. If the co'l)Oration has more than one class of members. the designation of such classes. the manner of election or appointment. the duration of memb rsh:p, jtnd thequalification a,,d rights. including voti,,g rights. of the members ol each class. are as follows:-

See Attached Insert A

* 4. Other lawful provisions, if any. for the conduct and regulation of the business and affairs ol the corporation, for lts voluntary dissolution. or for limiting. defining. or regulating the powers of the corporation, or of ,ts directors or members. or of any class of members, are as follows:-

See Attached Insert A

* + rt there re no provisions state "None".

",I;

.' \

. . ,

INSERT A \_.,., .

LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC. AMENDED AND RESTATED

ARTICLES OF ORGANIZATION

ARTICLE I

NAME OF THE CORPORATION

The name of corporation is hereby amen·ded to: Lutheran Social services of New England, Inc.

**ARTICLE** II

**PURPOSE OF THE CORPORATION**

The purpose of the corporation is to engage in the following activities: To provide supportive services, homes, training, education and counseling for children, families and adults;

·adoption services;.to operate long-term care programs, services and housing for adults; to provide programs and residential settings for developmentally challenged persons to live within communities; and to conduct any and all activities permitted by a corporation organized under M.G.L.,c.180.

ARTICLE III CLASSES OF MEMBERS

The members or the directors may divide the members into more than one class, the qualifications and rights of which shall be set.

-forth in the By-Laws f the corporation.

ARTICLE IV OTHER PROVISIONS

The other lawful provisions for the conduct and regulation of business and affairs of the corporation, for its voluntary dissolution, or for limiting, defining or regulating the powers of the corporation, or of its directors or members, or any class of members, are set forth in this Article IV.

* 1. Additional Powers. The corporation shall have the fol­ lowing powers in furtherance of its corporate purposes:

(1 The corporation may purchase, receive, take by grant, gift, devise, bequest or otherwise, lease, or otherwise acquire,

22983.1

...

own, hold, improve, employ, use and otherwise deal in and with real or personal property, or any interest therein, wherever situated, in an unlimited amount.

* 1. The corporation may sell, convey, lease, exchange, transfer or otherwise dispose of, or mortgage, pledge, encumber or create a security interest in, all or any of its property, or any interest therein, wherever situated.
  2. The corporation may purchase, tak.e, receive, subscribe for, or otherwise acquire, own, hold, vote, employ, sell, lend, lease, exchange, transfer, or otherwise dispose of, mortgage, pledge, use and otherwise deal in and with, bonds and other obligations, shares, or other securities or interests issued by others, whether engaged in similar or different business, governmental, \_or other activities.
  3. The corporation may make contracts, give guarantees and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue its notes, bonds and other obligations, and secure any of its obligations by mortgage, pledge or encumbrance of, or security interest in, all or any of its property or any interest therein, wherever situated.
  4. The corporation may lend money, invest and reinvest its funds, and take and hold real and personal property as security for the payment of funds so loaned or invested.
  5. The corporation may be an incorporator of other corporations of any type or kind.
  6. The corporation may be a general or limited partner in any business enterprise which it woul\_dhave power to conduct by itself.
  7. The corporation may solicit and receive contributions from any and all sources and may receive and hold, in trust or otherwise, funds received by gift or bequest.
  8. The corporation may carry on its operations in any jurisdiction within or without the United States.
  9. The corporation may have and exercise all powers necessary or convenient to effect any or all of the purposes for which the corporation is formed/granted by Chapter 180 of the Massachusetts General Laws, as now in force or as hereafter amended; provided that no such power sha.11 be exercised in a manner inconsistent with Chapter 180 of the Massachusetts General Laws.
  10. By-Laws. The By-laws may provide that the directors may make, amend or repeal the By-laws in whole or in part.
  11. Meetings. Meetings of the directors of the corporation may be held anywhere in the United States.

**22983.**1 -2-

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* 1. Indemnification. The. By-laws may provide for the indemnification of directors, officers, employees and agents, by whomever elected or appointed, to the full extent permitted by **law.**
  2. Transactions with Interested Persons. The By-laws may contain provisions providing that no contract or transaction of the corporation shall be void or voidable by reason of the fact that any officer, director or member of the corporation may have held an interest therein.
  3. Elimination of Directors' Personal Liability. No officer or director shall be personally liable to the corporation for monetary damages for breach of fiduciary duty as an officer or director notwithstanding any provision of law imposing such liability; provided, however, that this provision shall not eliminate or limit the liability of an officer or director (i) for any breach of the officer or director's duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, or

(iii) for any transaction from which the officer or director derived an improper personal benefit. No amendment to or repeal of this paragraph shall apply to or have any effect on the liability or alleged liability of any officer or director of the corporation for or with respect to any acts or omissions of such officer or director occurring prior to the date of such amendment or repeal.

* 1. Tax Exempt Status. Notwithstanding any other provision of these Articles, the corporation shall not carry on any activities not permitted to be carried 011 (1) by a corporation exempt from federal income tax under section SOl(c) (3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (2) by a corporation, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.
  2. Earnings; Dissolution. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its directors, members, trustees, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. The corporation may be voluntarily dissolved in the manner provided by law and to the extent permitted by law its assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.
  3. Prohibited Activity. Except to the extent permitted by section 501(h) of the Internal Revenue Code, or corresponding provision of any future federal tax code, no substantial part of the activities of the corporation shall be the carrying on of

22983.1

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propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of or in opposition to any candidate for pUblic office.

* 1. Private Foundation. For any period of time during which the corporation is a private foundation as defined in section 509 of the Internal.Revenue Code, or corresponding section of any future federal tax code (the 11Code"):
     1. The corporation will distribute its income for each tax year at such time and in such manner as not to become subject to the tax on undistributed income imposed by section 4942 of the Code.
     2. The corporation will not engage in any act of self­ dealing as defined in section 494l(d) of the Code.
     3. The corporation will not retain any excess business holdings as defined in section 4943(c) of the Code,
     4. The corporation will not make any investments in such manner as to subject it to tax under section 4944 of the Code.
     5. The corporation will not make any taxable expenditures as defined in section 4945(d) of the Code.
  2. Corporate Liability. The corporation is fully responsible for its management and fiscal affairs and is fully responsible for any debts and liabilities which it roay incur. Any affiliation of this corporation with the Evangelical Lutheran Church in America in its churchwide, synodical or congregation status shall not cause the Evangelical Lutheran Church of America to incur or be subject to the liabilities or debts of this corporation or its subsidiaries. Any recognition of this corporation by the Lutheran Church Missouri Synod in its churchwide, district or congregational status shall not cause the Lutheran Church Missouri synod to incur or be subject to the liabilities or debts of the corporation or its subsidiaries. The corporation shall provide a thirty (30) day prior written notice to the Evangelical Lutheran Church in America and the Lutheran Church Missouri Synod of any change of this provision.

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22983.1 -4-

•a•:u:

"We further certify thal the foregoing restated articles of organizallon effect ·- e,l rticles of

organization of the corporation as heretofore **amended-.:;-1: Mt JMRbJll WJtB-** .....................

•••••••••·••.. ··••·.. •·•·••·••••••·..•·•··•···•·..••·••·••••··••·••••·••+oooo•••••••••·••·H•o••·••••·••·••••••••··•·••••·•••••••••••••••• •-••••·••••·•••.. ••••..•••••••••••••••••••·••••.. •••••joO

1•11 there are no such amendments. stato ..None'".I

**IN WITNESS WHEREOF ANO** UNDER THE PENALTIES OF PERJURY. we have here10 signed our names this

d day of December ln the vear 19 92

......................................,......................................................lth-::-:-Lcikr··.·.··••H••·········Pres1dent,-'a>clC Mt(•

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### 415480

**THE COMMONWEALTH OF MASSACHUSETTS**

' ..

**RESTATED ARTICLES Of ORGANIZATION**

(General Laws, Chapter 180, Section 7)

.:..:;\_::/ CT) cj

I hereby approve the within restated art19e$ of organization and. 1he filing fee ii, 1he amount off *5 S* **having been paid. said** articles are deemed lo **have** been

filed with me lhis *Z/7)-1* day

ol *Dea.µ(!£L* '1992-

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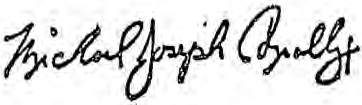
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rt.

*{'-*

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CJ



**MICHAEL** JOSEPH CONNOLLY

***S1tereta,y*** *of* ***the Commonw1111th***

**State!"louse, Boston, Mass.**

O **Bf F! LED** II'.: **S)' CORPO A'rlON**

PHOTO COPY Of **RESTATED** ARTIClES OF OAGAHIZ.ATION TO Bf SENT

ro: Joel I. Cherwin

Cherwin & Glickman

,. One International Place Boston, MA 02110



In order to assist t e Corporations Division process your

R stated Articles as quickly as possible, please address all documents to:

Office 'of the Secretary of State ATT: In-put Section

One Ashburton Place, Room 1717 Boston, MA 02108

-:....: \

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**The Commonwealth of Massachusetts**

**Office of the Secretary of State MichaelJoseph Connolly, Secretary**

**One Ashburton Place, Boston, Massachusetts 02108** *0*

**ARTICLES OF fflU • MERGER•**

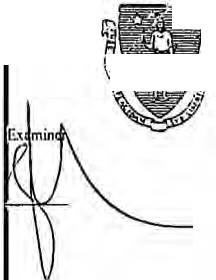
Pursuant to General Laws, Chapter 180, Section 10

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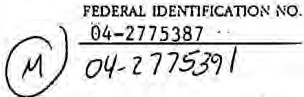
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(Domestic and Domestic Corporation) 0J-FE • ..:..PE-'RAL ,:.:,ID E ml fl-C,\_m-\ N\_,\_'No\_.



*()/* oi.=2496563 -



* + Merger" of LUTHERAN **SOCIAL** SERVICES QF NEW ENGJ.AND, INC

an LUTHERAN CHILD AND FAMILY SE VICES OF MASSACHUSETTS,:INC,

*'the constituent corporations*

into LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

*on:i of th\_e constil lcorporations•a new C<?rporariO'f*•*l*

The undersigned officers of each of the consticuent corporations certify under the penalties of perjury as follows:

1. The agreement o merget" complies with the requirements of General Laws, Chapter 180, Section IO.
2. That if any of the constituent corporations constitutes a public charity, then the resulting or surviving corporation shall be public charitY.
3. The resulting or surviving corporation shall furnish a copy of the agreement of • merger' to any stockholder or member upon written request and without char8e,

*4,* The **effective date** of the consolidation' merger" determined pursuant to che agreement referred lo in paragraph 1 shall be ttiEl date of filing of . the Articles of Merger.

s.

*(Fora merger)*

1. 'The following amendments to the articles of organization of me SURVIVING corporation have been effected pursuant to the agreement of merger referred to in paragraph I:

None



* *D lete* rhe*inapplicable words.*

*(Fora conro/idali(m)*

1. •Toe purposes of the RESULTING corporation are *as* follows:

Not Applicable.

1. If the resulting corporation has one or more classes of members, tlle designation of such classes, the manner of election or appointments, the duration of membership and the qualification

and rights, including voting rights, of the members of each class, may be sec forth in the

by-laws of the corporation or may be set forth below:

1. •Other lawful provisions, if any, for the conduct and regulation of the business and affairs of I.he resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the

powers of the corporation, or of its directors or members, or of any class of members, are as follows:

1. The following Information shall not for any purpose be treated as a permanent pan of the articles of organization of the surviving• corpo lion.
   1. The post office address of the initial principal office of the • suryiving• corporation in • Massachusetts is: ·

594 Worcester Road, Natick, MA .01760

* 1. The name, residence and posl olfice address of each of the initial directors and president, treasurer and derk of the surviving• co'rporation is as follows:

Name Residence

Post Office Address

President Edith Lohr Treasurer John Burkholder Clerk Alfred Ambrose

154 Woodridge Road

Marlborough, MA 01752

27 Dudley Street

Marlborough, MA 01752

38 Wilson Road

Northbrough, MA 01532

594 Worcester Road

Natick, MA 01760 same

same

Directors (or officers having the powers of directors)

See Insert 6(B)

* 1. The fiscal year of the llelS •:surviving• corporation initially adopted is:

0<,e""'b·(i.-----

*·Delete lbeirnlpplicable word*

INSERT 68.'

BOARD 01? DIRECTORS - LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

Sylvia Brown

5 Eliot Circle Acton, MA 01720

Rev. Ronald A. Erbe 26 Shady Lane

Greenwich, CT 06831

Doris Topa

401 Colonial Drive #41

Ipswich, MA 01938

Rev. Ernest Varga R.R.I., Box 180

Hidden Valley, Tunic Circle Shaftsbury, VT 05262

Rev. Osmar 0. Lehenbauer, Pres. 239 Baldwin Dr.

Bristol, CT 06010

Neville Bogle

12 Evergreen Drive

E. Longmeadow, MA 01028

Adolph (Buss) Wismar, Jr.

8 Ellington Road Quincy, MA 02110

Riley Waugh

62 Talcott Avenue

Rockville, CT 06066

Rev. Robert L. Isaksen, Bishop 52 Waterford Road

Worcester, MA 01608

Richard Koenig

22 Salo Terrace

Worcester, MA 01608

Mark Dollhopf 507 Whitney Ave

New Haven, CT 06511

Mildred Engberg 80 Concord-.Road

Wayland, MA 01778

Guy Erwin

276 Humphrey Street New Haven, CT 06S1i

Jean-Ellen Ouellette-Kenny

55 Janes Way Bridgewater, MA

Vyrjil Buus

89 Maple St. Box 304

Ellington, CT 06029

Robert Rynearson

21 Fox Glove Court Nashua, NH 03062

Rev. Carl Bloomquist

P. 0. Box 1314

17 Cherokee Bend

Charlestown, 02813

Karen Lea

1197 Grafton Street, 56D Worcester, MA 01604

Paul Wangerin

11 Old Tavern Lane Coventry, CT 06238

Barbara Ruhe 79 Main Street

Wethersfield, CT 06109

Robert Waehler

6 Ledgelawm Avenue Lexington, MA 02173

2/22/94

. ---- ,



CD) The date initia11y fixe intheby-laws for the aMual meeting of members or stockholders of the **iag•** surviving• corporation is

First Tuesday of September

The u11dersigned officel'S of the several constiruent corporations listed above further state under the penalties of perjury as to their respective corporation.5 that the agreement of **ft RR•** merger° which is set forth under paragraph l has been duly executed on behalf of such corporations and duly app£oved by the members/ t4tmidirectors of such corporations in the manner required by General Laws, Chapter 180, Section JO and in compliance with

all pertinent requirements of the articles of organization of such corporations at meetings of

**members/Jl"l!IEldJDh Eati/** directors held on the following dates:

Names of Corporations Dates of Members/ Dircctors meeting

LUTHERAN SOCIAL SERVICES OF ;t::: *::.:GI .:::>,*

NEW ENGLAND, INC. Directors:

9.{ 6

,1994

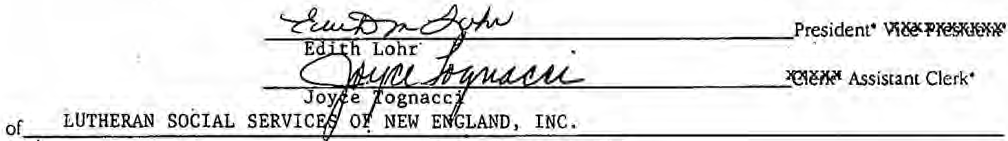
LUTHERAN CHILD:,AND• .-:F l:L*'i*

Members:

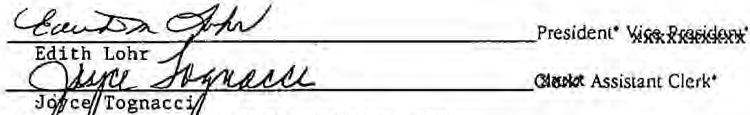
l I /29 1994

SERVICES OF MASSACHUSETTS, *INC.:* Directors: 3 /2 8=----' 1994

Members: 9/26 1994



*name of constituent co,poration*



of

l!..\_UT\_H\_E\_RAN..;.;.·'---'C;...·H\_I.;...LD'---'A\_N.;;..D\_;\_;, .;;;;..;;.. =-==- OF:;......:.;MA=S::;.:SA.:.:C""'H:.:.U.:.:SE:.:T::.::T:.:S.i. :I::.:aN:.::€:.:.. \_

***name****of constituent corporation*

*to beexecuted on behalf of each constituent corporation*

*\*Delete the inapplicable word.*



\ 94 0EC 30 PM \2:\ theCommonwealth of Massachusetts

CORPOHAllON OIVIS\flti

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General Laws, Chapter 18>, Section 10

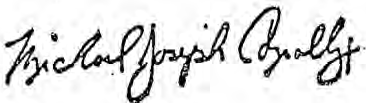
I • (Domestic with Domesuc-Corporations)

I *hereby* approve the wilhfn ucides of n/merger and, the filing

fee in the amount of$ *J\_.>'.0* U having been paid,said articles deemed

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MIOiAEL JOSEPH CONNOLLY

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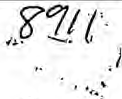
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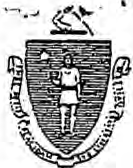
one International Place Boston, Massachusetts 02110

•Telephone \_

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Copy Mailed

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##### The Commonwealth of Massachusetts

Office of the Secretary of State

MichadJoseph Connolly, Secretary

One Ashburt.on Place, Boston. Massachusetts 02108

Fee S35.00

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ARila..ES OF **mN5ull!MOOGN'** MERGER•

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(Foteign and Domestic Corporation) ERAL JDENTIFICAno o.

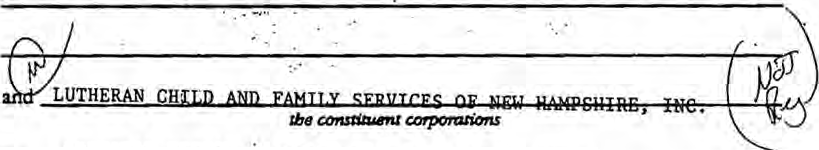
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02-0394765

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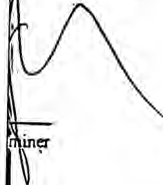
* Merger" of LUTHERAN **SOCIAi,** SERVICES OE NEIJ iWCL. , HIC.

*J* lnu>.. LUTHEIWI SOCIALs\_ERVICES OF ..,, ENGLANn;,;rnc,<:, . ..

* 1. as specified

oneof the corutirucnt corporations• organized under e laws of-'-Ma--'-,s=S'a=c=h=u=s·.e..t;t\_s

in the ,agreement to in Paragraph 1 below.



The undersigned officers of each of the coiutituent corporations certify under the penalties of perjury·as follows:

. . ' ' .

1. The agreemen1 of • merger- complies with the require.merus of the laws of Massachuseus• the st2t.e of organization• of the swvivinS- ccrporation. Toe resulting or surviving corporation shall furnish·a copy of.the agn:emea1 of **a:mwtirhrioat** lO any stockholder or member upon wriaeri request and without charge.

l ,The effective date of the lr/2!J'J'pigljdfi\_. merger" determined pursuant to the agreement ref d toin

graph 1shall Thedate of filing of Articles of Merger.



'C

*•Delele tbe inopp/iall,ll word*

*..If O"}' of tbe co,utuw,11corpo,r,.lions or,omz:ed u""6r M.C.L aJso* ·· constitutSS *a public cbarlly, lbe $urvriml8 or* ***ulid tvSUUing*** *co,pora.titm must****opub*** *du;rri,Y·or,amza:l under Ibis du,pter.*



3.

*(Far****O""1f'8#')***

(A)-rhe following aroendments to the a.nicles of organization of the SURVIVING corporation have

been effeaed pursuant to the agreement of merger referred to in paragnph 1:

None

***(Fora***

CB) The. of the RESUL11NG corpora on *ue* as fQllows:

Not applicable.

(C) rf the resulting corporation h2s one or more dasses of members, the designation of such classes.

the manner of eledion or **appoinUDenlS,** the duration of membership and the qualification and rights, including voting.rights,.of.tile. .of..each.clas.s, may be set forth in the by-,:- of the corporation or may be set fonh below-: ·

<P10thet lawful provisions, if aay, for the cotldua and regulation of the business and alfails of the

resulfia8 corporation. for ils voluntary di.uolullon, or for limiting. defining, or regulating the

poweis of the corporation. or of *its* direaors or members, or of any qass of members, are as follows:

* 1. The following infor;mait0n shall not for **any purpose be ueated** as a permanent part of the articles of orga.r.: tion of the -rurvivinS- corporation.

,W Thepost of(ic:e a .o(the.I.C1irial.princ:ipaLoffice.of.the resulting- survivin corporation in

Ma.ssachuseas is:

594 Worcester Road, Natick, MA 01760'

(B) The *:-.::!DC,* residence and po!" '-ffie.e:address of each of the initial direaors and presidenr. treasurer and Clerk of the **i:esukffli' SU!'**,.,ingceorporation is a follows:

**Name Pres.ide!U** Edith Lohr

**Tte26W'Cf** John Burkholder

**Residence**

154 Woodridge Road

Marlborough,'MA 01752

27 Dudley Street

.Marlborough, MA 01752

Post Office Address

594 Worcester Rd,

Natick, MA 01760 same

Clerk Alfred Ambrose • 38 Wilson Road

Northborough, MA 01532

Direaots (or office,s having the powers of diteaors)

See insert 4B

same

* I



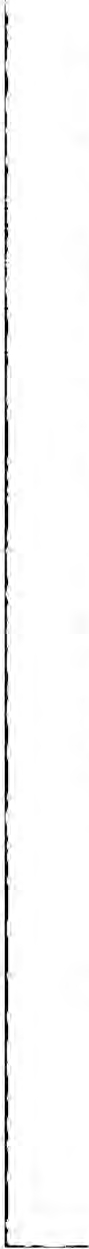
.....,,

INSERT 4B

BOARD OF DIRECTORS - LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

Sylvia Brown

5 Eliot Circle Acton, MA 01720

Rev. Ronald A. Erbe 26 Shady Lane

Greenwich, CT 06831

Doris Topa

401 Colonial Drive #41

Ipswich, MA 01938

Rev. Ernest Varga R.R.I,, Box 180

Hidden Valley, TUnic Circle Shaftsbury, VT 05262

Rev. Osmar 0. Lehenbauer, Pres.

239 Baldwin Dr. Bristol, CT 06010

Neville Bogle

12 Evergreen Drive

E. Longmeadow, MA 01028

Adolph (Buss) Wismar, Jr.

8 Ellington Road Quincy, MA 02170

Riley Waugh

62 Talcott Avenue

Rockville, CT 06066

Rev. Robert L. Isaksen, Bishop S2 Waterford Road

Worcester, MA 01608

Richard Koenig 22 Salo Terrace

Worcester, MA 01608

2/22/94

Mark Dollhopf

507 Whitney Ave New Haven, CT 06511

Mildred Engberg 80 Concord Road

Wayland, MA 01778

Guy Erwin

276 Humphrey Street New Haven, CT 06511

Jean-Ellen Ouellette-Kenny

55 Janes Way Bridgewater, MA

Vyrjil Buus

89 Maple St. Box 304

Ellington, CT 06029

Robert Rynearson

21 Fox Glove Court Nashua, NH 03062

Rev. Carl Bloomquist

P.O. Box 1314 17 Cherokee Bend

Charlestown, 02813

Karen Lea

1197 Grafton Street, 560

Worcester, MA 01604

Paul Wangerin

11 Old Tavern Lane Coventry, CT 06238

Barbara Ruhe

79 Main Street Wethersf eld, CT 06109

Robert Waehler

6 Ledgelawm Avenue Lexington, MA 02173

(0 The fisc:a.l ye-.r of the surviving corporation initially adopted is:

*!* December' 31.· .•

CD) The date initially fixed in *ihe* by-laws for the a.nnuaJ meeting of members/stockholders

. . of the swvivng• corpQration is: • . • ' ·

First Tuesday of September. : *:* .,; . , 'y"!

* 1. **(ThJs paragraph S maybe ddctcd**1f**the SUn'iVlofr corporidoo** i.S**otp.a.12ed wider'thc**

**JawsofMassacbn'iC:U:S.)** 1 ' , ••,

The resulting- swvivinS- corporation hereby agrees that it may be sued in the Commonweallh

of Massachuseas for any prior obligation of any constiruent domestic corporation, any prior obligation of an,.conai!uentf9reign a>rporatian qualified under General Laws, Chapter 181, and any obligations hereafter i.named by lhe resulting- surviving- corporation, so long as any liabilicy remains outstanding against lhe corporation in the Commonwealth of Massachusem, and it hereby inevocably appoints the Secrewy of the Commonwealth as *its* agent toaccept service of process.in any aaion for the enforcement of any such obligation, including taxes, in thesame

manner as provided in -Chaplet 181. *•DeJsre tbeinapplicableUJords.*

FOR MASSACHUSETTS CORPORATIONS

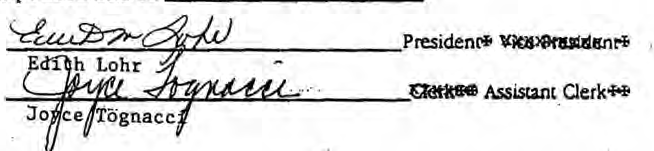
. LUTHERAN SOCIAL SERVICES OF

The undetsigned President" and Assistant Ocrlc- of NEW BNGJ AND. INC

0

a corporation organized under the laws of Massachuseas further stare tinder the penalties of perjury that the

*of* 0005'0ti • refened to in pmsraph 1 bas been duly exeaued on behalf of such corporation ansl duly approved in the manner requited by Gcnenl Laws, Chaplet 180 Seaion 10 and in compliance with all pcrw:umt *requirements* of the articles of orga.n.iza.tion of such corporation at a meeting of members/ ditee1ors• of such corporation held on November 29, 1994 ·



FOR CORPORATIONS O.RGANIZED onmR 'lHANINMASSAOiUSE'ITS

The undersigned President • an Assistant Secretary M

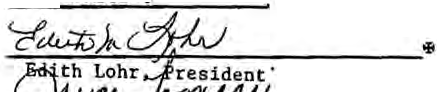
/ NEW HAMPSHIRE, INC. .

of LU'tHEMN.:CH;mn AND EAMU y SERVICES. Qi . • 4c,orpor2tion -o· rgan.ized under the laws of

N\_e\_w Ha\_m\_i>\_s\_h\_i\_re

fwtber **stale Wldet the penalties** of **perjury that** theagree•

ment **of'Q\!lsatirbti:oatmergei-** referred 10 in **pangnpb** 1, **bas been** duly adopted by such corpor:ation in rhe manner requited by the laws of New Uampsb1re· and in compliance with all pertinent requirements of the artides of organization of such corporation on



September 6

19. 9iL.:

-J. -= !fl--! 3::::!: ----. •Mt

  Secretary

*•Defets11,ein.applicable* wmw.

*Speafy lbe offre-er boumg***powers *and*** *dllliG correspi:mding to tbose of Presidml CT V'iu* ***Presidllnl*** *of* ***o***

*MIWaebuseas Of!anmid* under *Gensra.l Lows, 0Jt1pter1568.*

*NSpe<;ify tbe ojfiu,-having* ***powrrand*** duliG *ccm,sponding to* ***lbe* c.t** *or.Assis"1nl* an *ofsveb*

*a M<Wac.buaas* corporatio,I.





1991, DEC 30 PM l **Commonwealth ofMassachmetts**

COR?ORJ\TION DIVl51v .

. . **AR'lla.ES OF QN(MERGER**

**General Laws, Chapter 18>, Seaion lOA**

·- **..... oreign and.Domestic.Co.q,ot:atic.m)** ...... .

I hereby approve the within articles of **ai@1tic:b;ti00Ax1r!r** and, the filing

fee in the amount of$ *3*£ *00* . . . having.been..paid,.said attides are deemed

IO have been filed with me

*·st!l·*

-=-u

*J*

day of */)Ect;M 8cl(* .19-lft





MICHAEL JOSEPH CONNOLyL

Secretary of State

**10 BEFILlED** IN **BY CORPORATION**

**Photooopy** of Anicles of Meiger To Be Sent

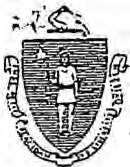
TO: Joel I. Cherwin1 Esquire

*,:* One International Place

·If:- Boston, Massachusett·s 02110

Telephone (617)330-1625

Copy Mailed

*,I* The Commonwealth of Massachusetts

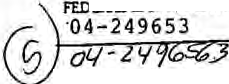
Office of the secretary of State

MichaclJoseph Connolly, ecretary

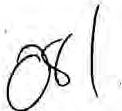
OneAshburton Place, Bosto Massachusetts 02108

ARTICLE.S OF ***l* MERGER•**

Pursuant to Gen Laws:·aupcer 1so, Seaion)bA

(Foreign andDomestic Corporation)

Fee S35.00



ElW.IDENTlflCATION NO,

ERA!.IDENTll'ICAnoi-: !1:0.

04-2775387

* **Merger"** of WTHERAN SOC! SERVICES.OF. \_NE \_EijfY..,ANQ.\_. INC

**and** LUTHERAN CHILD AND FAM

***tb***

intO LQTHERAN SOCIAL SERVICES OF NEW ENGLAN

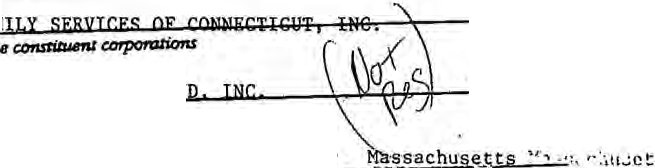
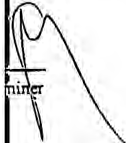
"'"

one of the constiruent corporations"' organized under the laws of

as specified in the .agreement.10in Paragraph 1 below.

: )O

*lo* 76-?3



The undersigned office of e2ch of che constiruent corporations cettify under the penalties of perjury as follows:

. '

1. The agreemenot f •·merger" complies with the reqwrements of the laws of Massachusetts·

the swe of organization• of the surviving" corporation. The resulting or surviving corporatiory, sball furrusha copy of the agreement of merg 10 any stockholder or member upon

wriaen request and without dwge.

2. =tbe effeaive date of the c • merger" determined pursuant to the agreement referr .d co in

gnpb1 shall **be:** The date of filing of the Articles of Merger.

*•Def.ele tbe inapplic.oble word*

*HJ/ any of u,e con,slUUfflt* co,po,ruionr *arxan'ued underM.G.L..also*

*{) f GOtUtinUeS a pubUc* cbaril'y, tbe *iuntiving orsaid renilling*

*/ must* be*a pubU.C cbaril'y organmd under this'}'apter.*

.... *ii*...

3.

***(Faramff'/Ier)***

CA)-rhe following amendments to the arucles of oi-gana.ation of the SUR G corporation have

been effeaed pu(SUallt to the agreement of merger referred to in paragraph 1:

None

***(Foracicwuolidatkm)***

The.purposes

1. oftbe RESULTING corporation are as fQllows:

Not applicable.

1. If die result.ins corporation has one or more.cJ.as.ses of .thdesigenation. of such classes,

the manner of eleaion or appoinunents, the duration of membership and the qualification and rigbrs, including voting.rights,.of..tb.c.members .of..eac.h.class, may be set forth in the *by-i* ws of the corporation or may **be set** forth**below:** -·

0))-0ther lawful provisiom, if any, for the condua and regulation of the business and a.lfaiis of the

resulting anporation, for ilS voluntary dissolution, or for limiting, defining, or regulating the

powers of the corporation, or of its direaots or membels, or of an.y cl,ass of members, are as follows:

4. The following infoi:ma.iton shall not (or any be trc:ucd as a permanent part of the articles of

orgar.i:.!:3.tion of the -urviving" corporation.

**.W The post** off.ice adcress.o!.tbe.Ul.i.ti21.pri.nc:ipat..office.of.dle surviving" corporation in

Massachuscas *i.s:* 594 Worcester Road, Natick, MA 01760·

(B) The *:·:::.:ne,***icsidenoe and po!·** ·.ffice a of eac:b of die initial direaots and president. treasurer

**anc.i clerk** of tht **M b** sur,wing'"ccrporation is a follows:

Name

**President** Edith Lohr

**T** John Burkholder

**Clerk** Alfred Ambrose

**Residence**

154 Woodridge Road

Marlborough,·MA 01752

27 Dudley Street

Marlborough, MA 01752

* 38 Wilson Road Northborough, MA 01532

**·Post Office Address**

594 Worcester Road

Natick, MA 01760

same same

Oirea.ors (or officets having the powers of diteaots)

See insert 4B

***•Del&1M inappliaJbk*** *word.*

INSERT 4B

BOARD OF DIRECTORS· LUTHERAN SOCIAL SERVICES OF NEW ENGU>.ND, !NC.

Sylvia Brown

5 Eliot Circle Acton, MA 01720

Rev. Ronald A. Erbe 26 Shady Lane Greenwich, CT 06831 .

Doris Topa

401 Colonial Drive 41

Ipswich, MA 01938

Rev. Ernest Varga

* 1. I. , Box 1.80

Hidden Valley, 'runic Circle Shaftsbury, VT 05262

**Rev.** Osmar0. Lehenbauer, Pres.

239 Baldwin Dr. Bristol, CT 06010

Neville Bogle

12 Evergreen Drive

E. Longmeadow, MA 01028

Adolph (Buss) Wismar, Jr,

8 Ellington Road Quincy, MA 02170

Riley Waugh

62 Talcott Avenue

Rockville, CT 06066

Rev. Robert L. Isaksen, Bishop

52 Waterford Road

Worcester, MA 01608

Richard Koenig

22 Salo Terrace Worcester, MA 01608

1. 1ark Dollhopf

507 Whitney Ave New Haven, CT 06511

Mildred Engberg

80 Concord Road Wayland, MA 01778

Guy Erwin

276 Humphrey Street New Haven, CT 06511

Jean-Ellen Ouellette·Xenny

55 Janes Way Bridgewater, MA

Vyrjil Buus

89 Maple St. Box 304

Ellington, CT 06029

Robert Rynearson

21 Fox Glove Court Nashua, NH 03062

Rev. Carl Bloomquist

P,O. Box 1314

17 Cherokee Bend

Charlestown, 02813

Karen Lea

1197 Grafton Street, 560

Worcester, MA 01604

Paul Wangerin

11 Old Tavern Lane Coventry, CT 06238

aarbara Ruhe 79 Main Street

Wethersfield, CT 06109

Robert Waehler

6 Ledgelawm Avenue Lexington, MA 02173

2/22/94



'

(0 The fiscal of che surviving corporation initially adopted is:



.

December 31. ·

1. The date initially fixed in the by-laws for the annual meeting of members/ of the • survivng• corporation is:

Fi.rs 1\Hl§9:!lc)' 9! S p,tember. •.·., •••"'!''.

5. *(This* paragraph Sm:ay be ddctcd11th-**aad--.:**sunlvlJigt corpo nisQ under the

**bW9 ofMassacbuscus.)** '- ··- ' ' ·•

The resulting' swviving" a:,rpo ·on bereby agrees uw it ma . sued in the Commonwealth of Massachusetts for any prior obli tion of any constitu omestic corporation, any prior

obligation of an¥ <Onswuent f9reign · a under General Laws, Chapter 181, and

any obligatio hereafter inCllff'Cd by the: N.ltitUl"':swviving" corporation, so long as any liability

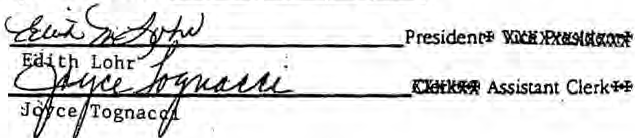
remains outstanding against the corporation · the Commonwcallh of Massachusetts, and it hereby irrevocably appoints lhe Seae of tli Commonweallh as its agent to accept service of process.in any action for lhe enfo ent of any . obligation, including ta.Xes, in the *same* manner as provided in Cha 81. ' *•Dell1te"1etnappf'"1,lewords.*

FOR MASSACHUSETIS CORPORAnONS

· LUTHERAN SOCIAL SERVICES OF

The undersigned President" and As.sisi:ant Oerk• of Nf!t' iNCI.AN9, INC.

a corporation organized under lhe laws of Massachuseus further state tinder the penalties or perjury that the agreement of *metget'* referred IO in **paragraph** 1 has been duly executed on behalf of such corporation an duly approved in the manner required by General Laws, Chapter 180 Section 10 and in

.compliance with all t requirements of the utidcs *of* organization of such corporation at a meeting of members/jUU(JlfflUHftt/ditectors• of such corporation held on November 29 , 1994··

FOR CORPORATIONS ORGANIZED OTHER raAN IN MASSAOiUSETTS

The undersigned \_P\_r\_e\_s\_i\_d\_e\_n\_t iianQ A\_s\_s\_is\_t\_a;;.a.n..t.....,..S.,,,e...,cr.,.e,...t.,.a.,.r..,.y ,w.

of LUTHERAN CHILD AND FAMILY SERVICES OF CONtfECT1'Glha,corporation organized under the laws of

INC.

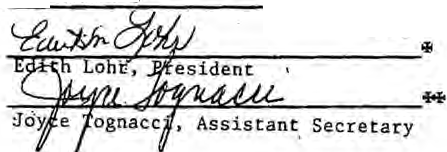
c\_·o\_n\_n\_e\_c\_t\_i\_cu t

.,

,further st.ire under the penalties of perjury that theagree-

ment of merger- refened to io pmgraph 1, bu been *duly* adopted by such corporation in lhe manner

required by the laws of \_C\_o\_n\_n\_e\_c\_t i\_cu\_t articles of organiz:a.tion of such corporation on



September 6

,19 .

-- -'

an.d in compliance with all pertinent requirements of the

*•Delete lbe inappliuJbll1****words.***

*Specify lbeofftar* ***havmg powenand d.""'1s corresponding*** *u, tbose of* ***Pmidnt qr*** *V'au PrrilndenJ of* ***a***

*Mauacbweltf* ***ca,ponuwn 078on"""'6GenmlJ*** *IAus, Q,aprer 156B.*

*Specify tbeo.f/ict8****bauing powrrand d"1ia u,,,espo,.Jing*** *IQ* ***lbe C1erl, or Auistant CZ..****ofsud,*

*a Mauad,f/S8t:s*

### 486599

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*..J,..'-...1,.,* f ••/·#,\- 1 •• ....

. . .. vt' - · ·

*::'E'CUv=··n*, ,,.\_

*:199 D'"C* The Commonwealth of Massachusetts

3

· t · 0 *PH 12: J3* , . ·

*CO,?POiU1\_ilCN* / OF **ON(MEB.GER**

General .Laws, Ch2p<er 100, Sea.ion 10A

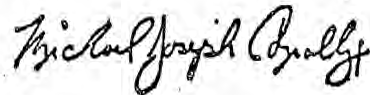
-- .........(ioreisn and.Oomcsti ,Coq,oralioos)\_.. ....

l hereby approve the within articles of G&a:sotid:d!t>t.li.ierger and, the filing

fee in the amount of$ *3 .QO* . -· having.been-paid.-said articles are deemed

ID ha"" been filedw;(h me\hiS *3 0 rf!i* day of *O ;!R::Jf:7'1;?J!ffl* ,

19#.

..

MIOiAEL JOSEPH CONNOLLY

Seaetary of State

'TO BE FILLED IN BY CORPORATION

Photoa>py of Articles of Merger To Be Sent

10: Joel I. Cherwin

Cherwin & Glickman One International Place

Telephone



Bosto.n, MA 02110 (617)330-1625

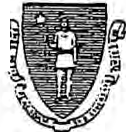
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##### The Commonwealth of Massachusc!tts

Office of the Secretary of State MichadJoscph Connolly, Seqetary .

OneAsbburton Place, Bosto Massachusetts 02108

AR11a.E.S OF **MERGER•**

Pwsuant ,o GenenJ 1.a :·cttaptertao, Seaion·10A·

(Foreign and Domestic Corporation)

Fee S35.00



FEDERAL IDE.NlTFTCATION NO.

·04-249653

*OC(- ?<l96"S"f J*

FEDERAL 1D£NT!FICA TION NO,

0-1-0427961

*@*

llilR•Merger" of LU:J:lH a,AN SQCTAJ, SERYICES Di Wilt' iWCbMIJJ, ING.

into 1\_u\_T\_HE RAN so\_c\_I AL sE\_R\_v\_1\_c\_E\_s\_o\_F\_N\_E\_W\_E\_N\_G\_L\_AN\_D\_.

I\_N\_c\_

*rL·,*s

one of the constituenlcorporatio orpnized under the laws of Massacb11sercs as specified in the .agreement to in Paragraph 1 below.

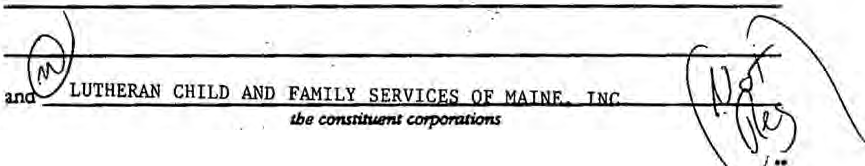
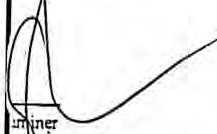
The undersigned officers of each of lhe constituent corporations certify under the penalties of perjury as follows:

' .

l. Toe a or **vmsaM•fin•** merger" complies with the requirements of the laws of Massachusetts• the swe of organization• of **the** swvivinlf corporation. The resulting or surviving corporation shall furnish a oopy of the agreemeru *of* **mmolidttin•-** to my stockholder or member 11p0n wriaen request and wilhout charge.

2. The effective date of the **azmn•** merger" det.e.nnined pwsuant to the agreement referr!!d co in

pangraph 1 shall **be:** The date of filing of the Articles of Merger.



*V*(/) */*

1

G *'Delele lbe inappl:irAb/6 wcrd*

*If any of lbe constUMoffll* corpo,alimu *organized 11nd.Tr M.C.L two*

*..*

*°"*

*consrilU/es a pw,lic cbariO-. lbe slOViving uad ,esvlling co,po,olitm muslbB a pw,llccborily orgam.z:ed unde,- tins cboptlW.*

3.

***(For-a,,,.,,\_,.)***

(A)-xbe following amendmenrs to the azticles of organization of Che SURY.IVING corporatfon have

been effected pursuant to the agteement of merger referred to in pangraph 1:

None

***(Foroco,uolldalJon)***

CB) The.purposes of the RESUL1tNG corporation are as follows:

Not applicable.

* 1. If the reNJting corporation has one or more· of members, the designation of such dasses,

the manner of eleaion orappoinlmenls, the duration of membership and the qualification and rights, including voting.rights,.of th.e.members.of.each..class, may be set forth in the by-: ·-NSof the corporation or may be set forth below: -·

()))•Other lawful provisions, if any, for the condua and regu.lati.on of the business and aJfaits of lhe

resulting cotJ)Oruioo, for irs volwuary dwoluuon, or for limiting, defining, or regulating the

powers of the corpontion, or of i directors or members, or of any of members, are as follows:

1. The following infof11Wton shall not for any purpose be creaced as a pennanent pan of the articles of orgar..:::ation of the tmg'-:urvivinS- corporation.

,W The post office ad:.!teS.S.0£.the.AOilial.prindpal..office.of.the.resultinS- surviving- corporation in

Massachusea.s is: 594 Worcester Road, Natick, MA 01760-

(B) The r.:::ne, **residence and po!·.** ·.ffice address of each of the initial direaors and presiden treasurer

anci derk of the IWirlli·itf -rur -.,·inS- corporation ls a follows:

Name



Presideol Edith Lohr

Treasurer John Burkholder

Clerk Alfred Ambrose •

Direaors (or officers having lhe powers of di,reaors)

See insert !'iB

,

*\*Dadll* ***lM iMppliubll*** *word.*

**Residence**

154 Woodridge Road

Marlborough,.MA 01752

27 Dudley Street

Marlborough, MA 01752

38 Wilson Road

Northborough, MA 01532

Post Office Address

594 Worcester Rd.

Natick, MA 01860 same

same

INSERT 48

'

BOARD OF DIRECTORS· LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

Sylvia Brown S Eliot Circle

Acton, MA 01720

Rev. Ronald A. Erbe 26 Shady Lane

Greenwich, CT 06831

Doris Topa

401 Colonial Drive i41

Ipswich, MA 01938

Rev. Ernest Varga

* + 1. , Box180

Hidden Valley, Tunic Circle Sha£tsbury, VT 05262

Rev. Osmar 0. Lehenbauer, Pres.

239 Baldwin Dr. Bristol, CT 06010

Neville Bogle

12 Evergreen Drive

E. Longmeadow, MA 01028

Adolph (Buss) Wismar, Jr.

8 Ellington Road Quincy, MA 02170

Riley Waugh

62 Talcott Avenue

Rockville, CT 06066

Rev. Robert L. Isaksen, Bishop 52 Waterford Road

Worcester, MA 01608

Richard Koenig 22 Salo Terrace

Worcester, MA 01608

Mark Dollhopf

507 Whitney Ave New Haven, CT 06511

Mildred Engberg 80 Concord Road

Wayland, MA 01778

Guy Erwin

276 Humphrey Street New Haven, CT 06511

Jean-Ellen Ouellette-Kenny 55 Janes Way

Bridgewater, MA

Vyrjil Buus

89 Maple St. Box 301

Ellington, CT 06029

Robert Rynearson 21 Pox Glove Court Nashua, NH 03062

Rev. Carl Bloomquist

P.O. Box 1314 17 Cherokee Bend

Charlestown, 02813

Karen Lea

1197 Grafton Street, 56D Worcester, MA 01604

Paul Wangerin

11 Old Tavern Lane Coventry, CT 06238

Barbara Ruhe 79 Main Street

Wethersfield, CT 06109

Robert waehler

6 Ledgelawm Avenue Lexington, MA 02173

2/22/94

- '

(0 Toe fiscal *year* of thP **mrdliilg'** surviving corporation initially adoptecf is:

December 31. · *:.*

* 1. The date initially faxed in ihe by-laws for the annual meeting of membe /

of the • survivng• corporation is: . • • . • ,.,

First Tuesday of September. £: :· .., , • ,1.I..I

1. **(T)l1s parav,aph Smay be cld.eu:d** *JI*che **sutYlvl.al" corpontJoo** is **o uodcr the**

**Jaws** of **M:n,acb,•'ICISS-)** ,' •

.f

• • •

\ •n 1 ,

•· • • -

The resulting- swviving- corporation hereby agrees that it may be sued in the Commonwealth of Massachusetts for any prior obligation of any comtituent domestic corporation. :u1y prior obligation of aD¥.COnsutu.ent foreign corporatiao qualified under General Laws, Chapter 181, and

any obligatiom hereafcer inOJ.tred by the resulting' surviving' corpontion, so long as any liability

remaim ourstanding against the corporation in the Commonwealth of Massachusetts, and it hereby inevocably appoinlS *the* Secretary of the Commonwealth as its agent to accept seivice of process.in any aaion for the enforcement of any such obligation, including taxes, in the same manner as provided in Chapter 181. *•Dt!JM,e tbemapplil:abw words.*

FOR MASSACHUSETTS CORPORATIONS

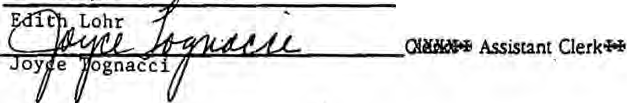
The undersigned Presidenr **lPf8Uf.t!'.4'r.** and **Obuk-**

- aerk• or DUTHERAN SOCIAL SERVICES OF

a corporation organized under the laws of Mas.sachu.seas funher state under the penalties of perjury that the agreement of •merger- referred r.o in pansrapb 1 bas been duly executed on beMlf of such corporation an duly approved in the manner required by General Laws, Chapter 180 Seaion 10 and in compliance *with* all peni.l:lent requiremenls of the articles of organization of such corporation at a meeting of membe /s direao •of such corporation held onNovember 29 1994 ·· .

As.sisWlt

JEW iiN6l.M.Bs ING.

*c!* President+ P'iS

FOR CORPORATIONS ORGANIZED O'IHER TIIAN IN MASSAOiUSETIS

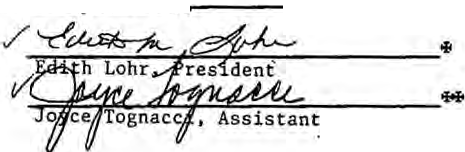
The undersigned \_P\_r\_e\_s\_id\_e\_n\_t !IanAssjstapr Secretary

of LUTHERAN CHILD AND FAMILY SERVICES **QF MAINE, INCA corporation. rga.rtized** under the laws of

M\_a\_i\_ne

fwtber swe under the pcnaJues of perjury that the agree-

ment of **CMP'm"Wiaa1,** u:ie.rger- refened 10 in paragraph 1, has been duly adopted by such corporation in the manner required by the laws of--iM..aa..,.i.,..n.\_e an,d in compliance with all pertinent requirements of the articles of organization of such corporation



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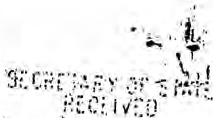
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.., . .. **Tlie Commonwealth of Massachuse**

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**All11a.ES OF /MERGER**

**General Laws, Cb.aprer 180, Seaion lOA**

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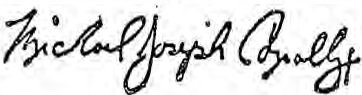


I hereby approve the within articles of **w:zelidslion/merger** and, the filing

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MICHAEL JOSEPH CONNOLLY

Seaetary of State

TO BE FILLED IN BY CORPORATION

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TO: Joel I. Chetwin, Esquire

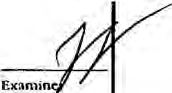
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Boston, MA 02110

Telephone (617)330-162S

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**FEDERALIDENTIFICATION**

**NO.** 042496563

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**William Francis Galvin**

Secretary of the Commonwealth

One Ashburton Place, Boston, Massadmscns 02108-1S12

ARTICLES OF **•60N 'ffeN** *I* •MERGER

(General Laws, Chapter 180,Section 10)

Domestic and Domestic Corporations

* it:1!K!6ftC/'merger of

Lutheran Social Services of **New** Bngland, Inc,

and

Lutheran Social **Ministries** of Nsw England, **I c.1,>(i/'t(;J2-**

*000&R4\0*

the con:ttitucot corporatlons, Into



The undersigned officersof each of the constituent corporations cenify under the penaltiesof perjury ;is follows:

* 1. The:igreemenrof• / •mergerw.1s duly adopted in accorctal\CC :m<I compliance **with** the i"t:quirt:mcms ofCicncral Laws, Chapter 180, Section 10.

1. 'l'hat if any of the constituent corpur-Jtions constitutes a publiccharity, then the resulting or b,1rviYlng

c.:orporation sh:111 he a public charity.

1. Tile resulting or 1.1rvlvlng corporacionsh ll furnish a copy of the agreement of *• m I* 'ml-rgcr10 n11y *of* its members or to :my person who Wll$:1 srockJ1oldcr or mcmb<'r of any constituent corpor:niou upon written rc<1ues1 and without charge.

C

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**M**

**It.A.**

1. The effective dateof lhe • / 'mcrger ckccrminc:d pursu:un to the srcC'ment of• /

•merger slinll be the date approved aml filed by the Secrct,u)'of the Commonwe:lhh. If :1 *lute,·* effective dnte is tlcslred, specify such dare: which shall not be: more th n *tbfrly days* afte.r cbe d;it.c of filing: January 1. 2ooa

□

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n

1. **(For a merger)**

(a) The following amendmenrs to the Altldcs of Organiz:itlon of U1e *sur1tfv/11g* c:orporntion have been ctfectc<l pursunm to the agreement of meryc:r:

□

See Attachment Sheet S(a)

**(l'nr o. con$0Udatlon)**

(1))·111c purpose of the *r(lsultlng* corpor:ulon ls to **engage** In the following activities:

Not Applic11ble.

.. (l')·111e resulting corj)0l"4tion m,,y have one or more classes of members. If it doc , the de:;igwufon uf i;uch clJAss or cla=. rhc: manner of election *vr* ;ippointmcnt, the duratlon of mcmbcrshi i nd the q11.1111kation and rlgl11s, including voling rights, uf the 111cmhcrs *o(* 4:;1ch cl s .11111y he set forth In the bylaws of the corporation or may be set fonh l)clqw;

Not Applicable

-c<1) Other lawful provisions. if:111y. fol' the cou<luct and regulation of the business ;md a.lI:.irs uf tl1crcs11ltlnfl corµomllou, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corvoralion, or of i1s directors or mt:Jnbers, or of :111y class of mcmhcrs, arc as foUows:

l'(ot Applicable

6 The fllfOri0:1tion concaincd in Item 6 Is *no/* a *pt.>1·1mmc11t* purt of the Articles of O(gllnlz.1tJonof the **•ru.D** / 'surviving

cprp<>r.1ti11n.

(u) TI1c trcct .iddress of rhc **· ttftfg'/** •s1,rvlvl11g c.-orpor-.ation In Ma6S:\chusetts is: *(Jmst QjJic:e tx,,ws m·ennt (ICCl!/J(fdJIV*

888 Worce»tel:' St eet, Suite 160 Wellesley. MA 0248i



1. '111c name, rc:5idcntlal dc.lress antl post office;1dclrcss of e.1ch mrcctor and officer of 1he •IX"lPdcitJ@<;' 'survivtng coipomtion is;

President:

**NAME**

E:dith :M. Lohr

RESIOEN11AL ADDRESS

17 Brook Lane, Berlin, MA OlS03

POST OFFICE ADDRESS

TrCllSurcr:

Robert H. smith

60 Marilyn Street, Holliston, MA 01.·146

Clerk: Bonnie Olaon

Assistant Clerk: Alana Oeary

7 Anderson Avenue, Middleboro, MA 02346 102 Hopkington **Road,** Upton, MA 01568

Directors: The Re•. Jim Kcun1laino11 New England Oiwiot LCMS, 400 Wilbraham R<Ad,Springliehf, MA Ol l09-2m

Stanl,:,y Rciblc 195Concord Rmid. Westford, MA 01886 TIit Rev, Roben Schipul 11 Gannett Pascur-e1,,ane, Scituate,MA0 TI,el\cv. CarlJ. Aotoo 1160Boolev.u-d. Wntl{anfotd,C'r 06107 K.alie Bcnasllni 40Trivet Lane. WothersflCld. CT 0610

1be R,..,,**Ma.rpRI** G. Poyne New &gl&nd Synod, ELCA. 20 Uplllld St..,ti.Worcester, MA 01607 Gar1hGrcimaoo 17 R1vin"Road, Wellesley, MA 02481

Dole Ede: 211 S1111 Rivc,r Road, Bolton, MAO17

Mr. Jeff Kinney 21ll Main S Glastonb<iry, CT 06033

Sonja Hcgymegi 7SSoowapplc 1..AIIC, Milrord.CT 064fi0-0726

Tbc Rev,Tlmoth .Keyl Cnri11the King L111hc111n Cb.u<cb. J Lu!l>erln Drive, Nll$hua, NH 03063 Gail a.itner l **4** South Meadow Ridge, Concord, MA Ot742-J0SI

Dovld fnn1berg 704 Kit!enilg Way, Won:est,;:r, MA 01609

Poul Nordquio1 32Gffenlc:afC!,cle, 11r.mirQl)lam,MAO1701

William Swanson 24 Canoe Club Lane, Pembroke, MA 023S9

Wllene W,Thompoon ll8Till Rock Lane, Norw,,11, MA 02061

Bryan Lord, Esq, 1197 UniooStreet, Manc:bcltcr, NH 03104 RC'\/. Law - Wog1nan S2Coun S1r-eci. Cmmwell,CT 06406-1621 Hot11her Fellmm 1025 A1111ela *C .* Sch!ll!lt1blq. IL 60173

Den /\bu1llonab 14 Bellwood Way, Fruminaham,M/\ 01701

Rev. Olorla Coone'}' Emt.ih1el1Mher10 Chur,,h,*200*Gn,enV/OOd ROM!. Worcc:attr, MA O1607 Karen Gaylin 180 Mildred Cin:le, ConcO<d, MA 01742

1. Tht' llsc:it year(i.e. ,axycAr) or the "IX:Sllldqic/ 'survlvfng cotpomtion shall end on the last day of tht' month of:

.June

1. The name ;ind business addrr.ss or the resident ngenr, If an)', of the• / •surviving corpornUon is;

Bonnie Olson

898 Worcescer screet, Buite 160, Wellesley, MA 02484

The undersigned ofllcers of tilesever.iiconstituent rul"ponu-ions listed bcrcin further state under the pcn,,llies of perjury as

to rhclr respccClvc co.rpor-.itions that Lhc agreement of **• lf#Jfflt</** •merger h:is becu <.July c,cecutetl on bch;1.lf uf such corporations and duly approved b}' the members/ stockholders/ directors of such corporations in chc m mu:r required b}' Gt•uct11J Laws, Chapter 180, Section 10.

'1'0 OE EXEClITED ON **DEHALF** OF EACH CONSTITUENT CORPORATION

· -·-+ •"President **/" Jdenl**

**- -'hl\_«.\_£L\_, ,4\_.\_ •**"Clerk/ **• ml(OJd:**

ot' 1..\_u\_t\_h\_e\_r\_a\_n\_s\_o\_c\_1\_·a\_l\_s\_e\_-c\_vi\_c·\_e\_s\_o\_f\_N\_e\_w\_E\_n\_9\_1\_a\_n\_d\_,\_1\_n\_c .

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of Lutheran Social M\_i\_ni\_str\_ie\_s \_of\_New E\_ng\_la\_nd\_, \_In\_c.

***\*l.h'lclJiu: IIUJ/1/Jllt"llble u.:urds.***

*(N"mlf Qj'carzslitmmt cnrpnn1tl9n)*



**Attachment S(a) Articles of Merger**

LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

ARTICLE II

The Corporation is .i public benefit nonprofit corporation fonned and operated exclusively for charitable purposes within the meaning of Section 50l(cX3) of the Internal Revenue Code of 1986, as amended. In furtherance- of its charitable purpose, the Corporation may engage in any lawful acts or activities for which corporations ma,y be fonned under Chapter 180 of the Massachusetts General Laws.

ARTICLE JU

The Corporation shall have one class of members, The New England Synod of the Evangelical Lutheran Church in America and the New England District of the Lutheran Church - Missouri Synod shall be the members (individually, a "Member" and collectively, the "Members"). At all times and in all matters concerning the Corporation and submitted to a vote of the Members, including the election of directors and the amendment of the By-laws, the New England Synod of the Evangelical Lutheran Church in America as a Member of the Corporation shall have two (2) votes, and the New England District of the Lutheran Church - Missouri Synod as a Member of the Corporation shall have one (I) vote. The Members may admit additional members in accordance with the By-laws. The voting rights of additional

members will be fixed by Ute existing Members at the time a new member is admitted.

ARTICLE IV

Other Provisions

Other lawful provisions for the conduct and regulation of business and affairs of the Cotporation are set forth in this Article JV.

1. Powers. The Corporation may haveand exercise all powers necessary or convenient lo effect any or all purposes for which the Corporation is fonned and which are granted by Chapter l80 orthe Massachusetts General Law!!, as now in force or as hereafter amended, provided that no such power shall be exercised in a manner inconsistent with Chapter 180 of the Massachusetts General Laws or with the powers exercised by or reserved to the Members in accordance with the By­ laws, as amended from time to time.
2. By-laws. The By-Laws may be amended in whole or in part by the Members or by the Directors subject to tl1e approva1 of the Members.
3. Meetings. Meetings of the Directors of the Corporation shall be held in accordance with the provisions of the By-laws.
4. Indemnification. Indemnification of directors, officers, employees, and agents, by whomever elected or appointed, shall be in accordance with the provisions in the By Jaws.
5. Transactions with Interested Persons. All transactions with Interested Persons, as defined in the By-laws, shall be conducted in accordance with the provisions in the By-laws.
6. Earnings. No pan of lhe net earnings of the Corporation shall inure to the benefit of, or be distributable to, *its* Members, directors, trustees, officers, or other private persons ex.cep1 that the Corporation shaU be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of I.he purposes set forth in the By-laws.
7. Dissolution. The Corporation may be voluntarily dissolved in tbe manner provided by law and by tbe By-laws.



THE COMMONWEALTH OF MASSACHUSE'JTS

ARTICLES OF• / •MERGER

(General Laws, Chapter 180, Section 10) Domestic and Domestic Corporations

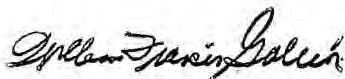
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*Effect/vu dat,•:* \_



**WilllAM FRANOS GALVIN**

*Sec,-etmy nft/Je Crnnmon111aaltb*

**TO BE FILLED lN BY CORPORATION**

**Contact information:**

**Nina** G. Edwardo, Beq.

Donoghue Barrett and Singal, P.C.

one Beacon Street, Suite 1320, Boeton, MA 02108

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**wuuam Francis Gahrin**

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**ARTICLES OF 1\1ENDME.NT**

**(G.imeral faws, Chapter 180,Section 7)**

We Heather L. Feltman 

nod Bonnie Olson 

of Lutheran !:;octal Sorvtoes of New England, loo.

*(E:..,11 -, 1w111e pf rorpom11011)*

1oc;1tcll :n 688 Worcester Street, Suite H>O, Wal\eajey, MA 02482

*(Ar1'tress of,m'jio1Y1tlon* 111 */114$!/'fit:/Jllsetrs)*



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*(Num/Jer lbOSt! ,mti·h•*,*t* , *l.3,1,11tl/or 1 bt'ing t/1/Wrltllftl)*

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ARTICl-E II

'The Corporation rsa puDIJo bonent nonprofit corporation formedand ope(ated exclusively ror charltatile purposes within the meaning of Section 501(c)(3) or tr,e lnl/Jrnal Re111inue Code of 1986, es amended ("IRC"). Its purpose

I 10 enhan end reflect lhtt religious mlsi;lons of \heNew England Synod of the !; angel!cal Lutheran Church In ArneriCll 11nd Ille New England DlatJic\ of the Lutheran Church- Missouri Synodby engRginQ Inanylawful acts or aotMtioe for which corporatl□r\£ may oa formed Under Chepter 180 of the Mas:Ja,chu&eusGeneral Laws and COMis1ent Willi theroqutref"IJ(lntt; orSection 50t(c)(3) of lheIRC.

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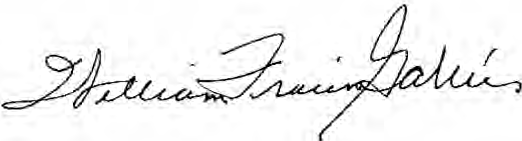
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THE COMMONWEALTII OF MASSACHUSETTS

I hereby certify that1 upon examination of this document, duly submitted to me, it appears that the provisjons of the General Laws relative to corporations have been complied with, and 1 hereby approve said articles; and the filing fee having been paid, said articles are

deemed to have been filed with me on:

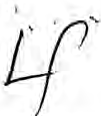
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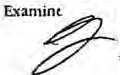


WILLIAM FRANCIS GALV1N

*Secreta,y of the Commonwealth*

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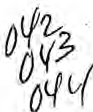
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**William Francis Galvin**

Secretary of the Commonwealth

One Ashburton Place, Boston,Massachusetts 02108-1512

**ARTICLES OF AMENDMENT**

**(General Laws, Chapter 180, Section 7)**

We Heather Feltman ,•President / iec:-Ptafdent,

and Alana Geary

of Lutheran Social Services of New England, Inc.

*(E.·mcl name ofcorporal/on)*

located at 888 Worcester Street, Suite 1\_60, Wellesley, MA 02482

*(Addres. of corporarlon in Massachrtsetts)*

do hereby certify that theseArt.ides of Amendment affecting artides numbered:

2, 3 and 4

*(Number those articJes 1, 2, 3, and/or 4 being amended)*

of theArticles of Organization were duly adopted at a meeting h·cld on \_J\_u\_lY\_1

20\_1\_1

, b)' voteof;

\_2 members. directors, or

......,.. shareholders.. ,

[Z]Being at least tw<Hhirds of its members legally qualified to vote in meetings of the <.:orporatlon;OR

0 Being at least two-thirds of Its directors where: there arc: no members pursuant lo General L:iws.

Chapter 180,Section 3; OR

0 fn the case of a corpo'r,ition having capital stock,by the holders of at least two-thirds of the capital stock having the right to vote therein.

C D

P D

M D

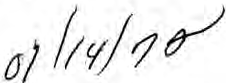
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ARTICLE II

The Corporation Is a public benefit nonprofit corporation formed and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (''IRC"). The Corporation is a failh•based entity whose purpose Is to reflect and enhance the religious mission of the several bodies of the Lutheran church and other affiliated churches by engaging in any lawful acts or activities for which corporations may be formed under Chapter 180 of the Massachusetts General Laws and consistent with the requirements of Section 501(c)(3) of the IRC.

ARTICLE Ill

The Corporation shall not have members.

ARTICLE IV

Other lawful provisions for the conduct and regulation of business and affairs of the Corporation are set forth In the Article IV.

* + 1. Powers. The Corporation may have and exercise all powers necessary or convenient to effect any or all purposes *tor* which the Corporation is formed and which are granted by Chapter 180 of the

Massachusetts General Laws, as now in force or as hereafter amended, provided that no such power shall be exercised In a manner inconsistent with Chapter 180 9f the Massachusetts General Laws.

* + 1. By-laws. The By-laws may be amended in whole or in part by a majority vote of the Directors then in office, at a meeting of the Board of Directors called for that purpose, provided that each director then in office has received 30 days prlor written notice of such meeting. ·
    2. Meetings. Meetings of the Directors of the Corporation shall be held in accordance with the provisions of the By-laws.
    3. Indemnification. Indemnification of directors, officers, employees, and agents, by whomever elected or appointed, shall be in accordance with the provisions in the By-laws.
    4. Transactions with Interested Persons. All transactions with Interested Persons, as defined in the By-laws, shall be conducted in accordance with the provisions in the By:laws.
    5. Earnings. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, trustees, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered arid to make payments and distributions in furtherance of the purposes set forth in the By-laws.
    6. Dissolution. The Corporation may be voluntarily dissolved in the manner provided by law and by the By-laws. ·

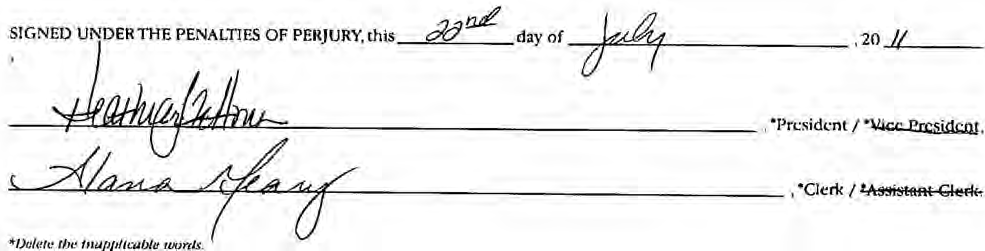
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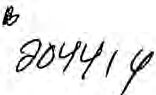
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The foregoing amcndmcn1(s) will become effective when lhcsc Articles of Amendment arc filed in accordance with General L1ws, Chapter 180, Section 7 unless lhcsc articles specify, in accordance wiih the vole adopling the amendment, a *later* effective date not more than *thirty days* after such filing, in which event the amendment will become effective on such later date.

Later effectivedate:



THCEOMMONWEALTH or MASSACHUSEn·s

**ARTICLES OF AMENDMENT**

**(General Laws, Chapter 180, Section** 7)

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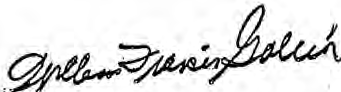
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l hcrchy approve the wiLhin Articles of Amendment :md, the filing fee in the amount of **S *JS-*** h;iving been paid, said articles arc deemed to have been filed with mc this ***2- J*J,i,...<fay*ot--';T,..\_v\_l y***

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**WlllIAM .FRANCIS GALVIN**

*Sech:!ta,y of the C:ommrmwcaltb*

#### 11491.92

**TO BE FIUED IN BY CORPORATION**

**Contact infortnation:**

David W. Allen, Esq.

Sheehan Phinney Bass+ Green PA 1000 Elm Street, Manchester, NH 03101

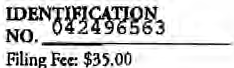
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Email: [datlen@sheehan.com](mailto:datlen@sheehan.com)

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IDENTIFICATION'

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William Francis Galm

Sccrctuy of the Commonwealth

One Asbburton Place, Room 1717, Boston, M sachusctts 02108-1512

ARTICLES OF \*MERGER

**(Genual Laws, C pter 180, Se<:tioo 10)**

**Domestic and Domestic Corporations**

"'Consolidation *f* •meof Lutheran social Sexvice1J of New Bnglana, tnc-

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Founaation, Inc.

the constiwe1t corporations, into

Lucheran social services of New Rnsland, Inc.

* one.of meconstituent ¢0rpollltions /

lhe undemgned offi<:ers of each of thec:nnuJcuenr C::OIJlorations wtify wider d\epenaltit.1of rjl.JI)'u fullows:

* 1. TheagtfflTlrnt of•*I* •merger wa, dulyadopted ,n accordance and complianc;c wirh cbc requirementsof Gcnc:nJ

1-W$, Chaprer 180,Section I0.

2,1l1at if any of dlcconstituent corporitloni coruritutcs public charity, ihtn chc rc ulting or&t1rvMn,; corporation ,hall be:

:i. p1,1blie charity.

:,. The resulcing or surviving co pora1h)n riwJ fumish a copy orthe g,eernmcof **"at /**•mc:i'ger co *a.ny* ofits mcm­ lx:f3 or to *y* per.ron who wasa stoddioldccor roembet of any constitl.lait c:orporation upon written tcq11 andwithout charge.

4.The clfenlve d of rhe.. It *I* •mc:rgtt d.ercrmined putruant to 1h agrremcnr of•consolidatioJ1*t* •metger sl1all be chedace appn,v:At1d filed by the Secretary of the Comrnonwea.lch.lf a later dfcctidtttcl! dt.!ired, specify such date whid,shall not be.mor"tlian 1hirty0days wr diedaceof filing, December 14, 20l3

5, (Fo(**a merge.r)**

1. Thefullowingarru:ndmenu co che Articles ofOrrnltatio11of thesurviving wrporarl0tt havebeen efftcn:d p11m1 t tothe agrtt1nenr of merger:

SEE ATTACHED



1eo, 11n1M

12/05/2013 THU 15115 FAX 003/010

**(For a wnsolidation)**

1. The purpose of rhe resulring rporation is to engage in the following acrivitics:

NOT APPLICABLE

••(c) 'Ihc resulting wrpor;,.tion rn2y have one or more classes of member,. lfit doe,, the designation of such dll!s or d.uscs, the manner of elecrion or appoincment, the duration of membctshlp a.nd diequalification and rights, including voting rights, of the members of each da$S, rnay beset forth in rhe bylaws of the corporation or may be sec furrh below:

NOT APPLICABLE

*••(d)* Ocher lawful provisions, if1111y, for the .:on.duce and rcguladon of the business and a/f.lJr51>f th,:. resulcing oorporacion, for its voluntary di 1Jludon, or for limiting, ddining, or lating the: Jl(IWCl'S of rhe cocporarion, or ofirs direccors or members, or of*<1ny* class of members, **au** as foUows:

NOT APPLICABLE

1. The iufonnacion contained in Item *G* is not a perrn:anenr pm of rhe Articles of Organization of the• /\*iurviving corporation.

(a) The screct addrl!!s of the 'lolndJIMJ/ •surviving corporarion in M:machusects i1: (pott office boxes .ire noc acccpcable)

14 Easl Worcester Street, Suite 300, Worcester, MA 01604

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·(b) The name, tt.Sldencia.1 addrcu a11d *poat* offiee addkas of1:ad1 directorand officer of die /"'.w-vivlng corporation ls:

. NAMI!



Angela Bovill



Cfuk: Alana Geary

RESIOENTIALADDllBSS POSTOFFICEA!>DIWS

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June

1. n1c name and bualnm address of chc resident agent, If any, orthe•lurvMrig carporition ir.

Alana Geary, 14 East Woroester St., Worcester, MA 01604

TI,c undersigned officen; erdJ.C: ievcml consdtucru corporadon111.ncd hcrrJn further stateU11<k.r die penaltier of perjwy as to thdr re1pctdV1: mtpon.tioiu dl1c the apemem **of1a,eibMJRat/** •nu:rpbu been dul,-eucuted o.n behalf of such corpo11.tioni 111<1 duly approved by die **members** *I* stodchold / dlrccton of tuch cotporadons In the**.mannuffij rtd** by General *U'Yi$,* Chapter 180, Secrloo 10.

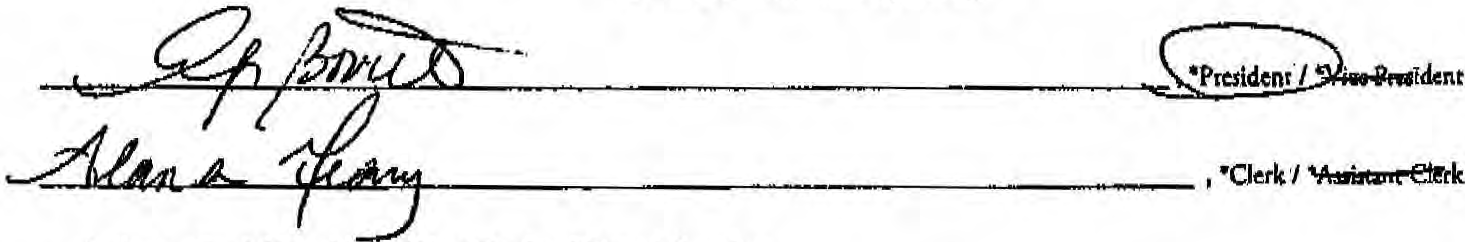
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of lulhe,.n **So<lat::...uewEngklnd,** Inc.

**(Name** of coonlui ar corponlio11)

of Lutheran Social Services of New England Foundation, Inc.

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Attachment 5(a)

**MERGER AGREEMENT AND PLAN OF MERGER**

**LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC. AND**

**LUTHERAN SOCIAL SERVICES OF NEW ENGLAND FOUNDATION, INC.**

Agreement and Plan of Merger dated 1hisJ/'4ly of , 2013, by and between Lutheran Social Services of New Englimd,'lt:ic::·, a Massachusetts noHor profit corporation with a prinoipal place of business-in Womster, Massachusetts C'LSSNE") and Lutheran Social Services of New England Foundatioh;:Inc., a. Masf!achusetts not-for-profit corporation with a principal place of business in Worcester, ¥assachusetts ("Foundation"), pursuant to Massachusetts statue.

**WHEREAS,** both parties are affiliated and Foundation is a supporting organization

which a.ids the work of LSSNB which is the beneficiary of the assets of Foundation; and

**WHEREAS,** the parties' boards of directors have voted to merge the corporations, with LSSNE being the sutViving c:orporati(ln, haying found such merger to be in the best interest of both corporations which thereafter shall be components of the surviving corporation which will be named Lutheran Social Services of New England, Inc., and which shall continue with its same mission and functions and establish an endowment fund; and

**WHEREAS,** the board of directors of the surviving corporation will be the members of the board ofLSSNE at the time of merger. with the same terms as at present; and

**WHEREAS,** the parties have\_agreed upon the,terms of merger;

' ' . ,. . -,:;'

**NOW THEREFORE,** in considera.tion/if Jgreements set f(?rth herein, the partie!i

agree as follows and adopt the following Plan of M ger: · .

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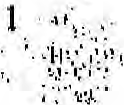
* 1. **Merger.** On the effoctive date.of merger, as defined herein, the Foundation shall be merged with and into LSSNE1 and LSSNE shall be the surviving corporation,

**2, Assets of Parties.** The parties agree that the ass ts and financial condition *of* the parties are known to both parties. Those assets and the parties, fiscal condition are described in the . financial statements and Fonns 990 attached hereto and made a part hereof.

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1. **Name and Principal Place of Bul!lincss,** The name of the surviving corporation shall be "Lutheran Social Services of New England, Inc." The corporation shall have a.ci its principal place of business at its present place of business, and su.ch other locations at which it shall decide to conduct business including the parties' present locations, as such locations may be·changed from time to time.



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1. **Officers,** Those persons serving as officers of LSSNE at the time of the merger shall be the officers of the 1mrviving corporation.
2. **Articles** of **Agreement and By-laws.** The existing Articles of Organization and ByMLaws of

LSSNE shall continue after the merger.

1. **Effect of Merger.** Upon the completion of.the merger, Foundation shall be merged into LSSNE, All property, rights, contracts, choses in action, and tangible and intangible property shall become the property ofLSSNE, without the need for further action, deed or conveyance, and the LSSNE shall have such rights *as* Fow1dation had in connection with such property, subject to any restrictions on use of assets imposed by the donors thereof. LSSNE shall be responsible for all contracts a11d obligations of:the Foundation thereafter, and the rights of creditors shall be preserved against LSSNE. This agreement shall be deemed to constitute the appropriate document of conveyance effecting the transfer or assignment of all property, contracts, and assets. To the extent any further documentation is required, prior to or after the

effective date. representatives of the Foundation agi'ee' O execute such documents as may be required. · · *:.,.* .::

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1. **Effective Date.** The merger shall become effective after the adoption of this Agreement and Plan of Merger by necessary action of the Boards of Director and Trustees and upon the filing of the merger votes and this Agreement and Plan of Merger with the Secretary of the Commonwealth of Massachusetts. Such votos were taken by LSSNE on September 10, 2013. by vote attached hereto, and by Foundation on October 8.2013,·by vote attached hereto, The effective date of the merger shall be Decembei: i4, 2013.
2. **Cancell•tion.** In the event the Board$ of Directors of both corporations vote to cancel this agreement prior to theI merger, this agreement shaIJ be cancelled.
3. **Merger and Choke of Law.** This is the sole agreement between the parties as to the subject matter hereof, and into it are merg d all of the discussions of the parties. This is a Massachusetts agreement and is subject to the laws of the state of Massachusetts. Paragraph headings in this agreement are for identification only and have no substantive effect. Any notice to either party shall be given by United States Mail, postage prepaid.

**IN WITNESS WHEREOF,** the parties ha','.e set u, fr: nds and seals by the officers authorized so to sign, on the day and date first set forth above:,..-- .:...

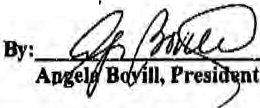
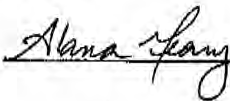
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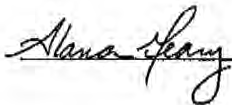
**Witnes!i: LUTHERAN SOCIAL SERVICES OF NEW**

**ENGLAND, INC.**



**LUTHERAN SOClAL SERVICES OFNEW**

**ENGLAND FOUNDATION, INC.**



**By:**,1~~11Yresident~~

12/05/2013 THU 15:18 PAX 008/010

Certificate of Vote

Lutheran Social Services of New England, Inc.

I, Alana *GealJ!,* of the Lutheran Social Servir;es of New England In!.: ,

dohereby certify th.at:

* 1. 1 am the duly elected and acting of Lutheran Socjal Seryjc;:es of

New England, r , a **Massachusetts** corporation (the \*Corporation"):

* 1. I maintain and have custody of and am familiar with the Seal and minute books of the Corporation;
  2. 1 am duly authorized to issue certif.icates;
  3. The following are true, accurate,:i ntl a.omplete.copies of the resolutions adopted by the Board of Directors of the Corporation at a meeting held on the..1Qth. of September, 2013, which meeting was duly held in accordance with **MaaAacbusetts** laws and the by-laws of the Corporation:

Action: Approve the agreement and plan of merger by and between Lutheran Social Services of New England, Inc., and Lutheran Social **Services of New** England Foundation. Inc.

Theforegoing resolutions havenot been revoked, annulled or amended in any manner whatsoever, and remain in full force and effect as of the date hereof.

IN WITNESS WHEREOF, 1 have hereunto setmy hand as the.elmof the

Corporation and have affixed its corporate seal this..lfilh day of Q r,.

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(Signature}

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12/0S/2013 THU 1Sil8 FAX 

Certificate of Vote

**Lutheran** Social Services of New England Foundation, Inc.

r, Alana Geary. Clerk of the Lutheran Social aic a of New England Foundation,

lnc., dohereby certify that:

1. I am the duly elected and acting Clerk of Lutheran Social Services of New England foundation rnc,, a Massachusetts corporation (the "Corporation'');
2. I maintain and have custody of and am familiar with the Seal and minute

books of th Corporation;

1. *I* am duly authorized to issue certificates;
2. The following are true, accurate and complete copies of the resolutions adopted by the Board of Directors o\_f the Corporation at a meeting of the said Board of Directors held via mail vote on or about the..8.th of October,

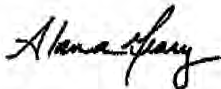
rn.

which meeting was duly held in accordance with Massachusetts law and the by-laws of the Corporation: '

**Action: Approve the agreement and plan of merger by and between Lutheran Social Services of New England, Inc., an.cl tutheran Social Services of New England Foundation, Inc., effective December:14, 2013.**

The foregoing resolutions havenot been revoked, annulled or amended in any , manner whatsoever1 and remain in full force and effect as of the date hereof.

IN WITNESS WHEREOF, 1 have hereunto set my hand as the Clerk of the Corporation and have affixed its corporate seal this.lith day of **October, 2013.**



(Signature)

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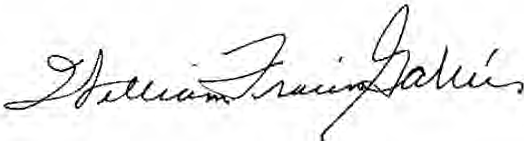
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THE COMMONWEALTH OF MASSACHUSETTS

[ hereby certify that1 upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles; and the filing fee having been paid, said articles are deemed to have been filed with me on:

December 05, 2013 02:17 PM

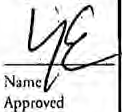


WILLIAM FRANCIS GALVlN

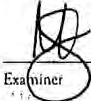
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Secretary of the Commonwealth *QI P* ,

' One Ashburton Place, Room 17l7, Boston, Massachusetts 02108-1Sl 2 '1

ARTICLES **OF AMENDMENT**

**(General .Laws, Chapter 180, Section** 7)

Angela Bovill

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* 'President/ ♦vice f>tcsldcm,

Jnd\_A\_la\_n\_a\_G\_ea\_ry J ,·clerk/ •Assisrnni Clerk,

of Lutheran Social Services of New England, Inc.

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*(Exaa namt of t•orporatitm)*

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14 East Worqester Street, Suite 300, Worcester, MA 01604

*(Address ofcorporntion* i11 *M11Jsach111r1tJ)*

do hereby ccnify that these Anick of Ameridmenr alfccting anicb numbered:

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vote in meetings of the corpora1ion; OR

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Ill Being at least two,thirdsof *iis* directors where there are no members pursuant 10 Gcrieral Laws, Chapter 180, Section 3; OR

0 In the case of a co'rporation having capital s10ck, by the holders of a1least two-thirds of 1hc capital stock having th.c right 10 vote 1tercin. • •

Article I j

Name of the Corporati.on

The name of the Corporation is hereby amended to:

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1hc foregoing amendmcnt(s) wlll hccome effective when these Articles of Amcndmenr arc filccl in accordance wiih General Laws, Chapter 180, Seccion 7 uolC$Sthese articles specify, in accordance with the vote adopting the amendment, a *wur* effective date 001 more chin *thirty dap* ficr such filing. rn wh,ch cvenr the amcndmcnc will become effective on such larcr dare.

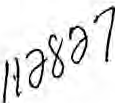
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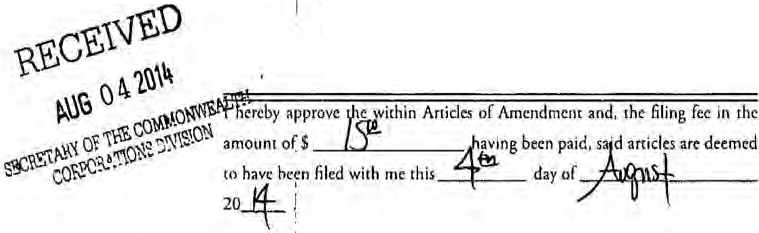
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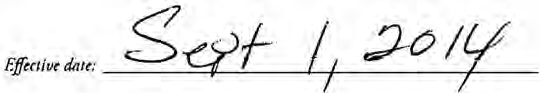
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**ARTICLES OF AMENDMENT**

**(General Laws, Chapter 180, Section** 7)

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**WILLIAM FRANCIS GALVIN**

*Serrnary of rbe CommnnwMlth*

**TO BE FILLED IN BY CORPORATION**

**Contact information:**

Alana Geary

Lutheran Social Services of New England, Inc.

14 Ea t Worcester St, Suite 300, Worcester, MA 01604

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.,,c.1cphone\_.: \_774•243-3912

Email: [ageary@lssne.org](mailto:ageary@lssne.org)

A copy this filing will beavallahlc on-line , www.surc.ma.usl$cdcor once1hc

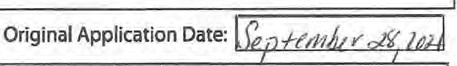
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**Attachment 7 – Affidavit of Truthfulness and Compliance**

#### Massachusetts Department of Public Health Determination of Need

**Affidavit of Truthfulness and Compliance with Law and Disclosure Form 100.405(8)**

Version: 7-6-17



**Instructions:** Complete Information below. When complete check the box "This document is ready to print:". This willdate stampand lockthe form. Print Form. Each person must sign and date the form. When all signatures havebeen collected, scan the document and mail [to:**dph.don@state.ma.us**](mailto:dph.don@state.ma.us)Include all attachments asrequested.

Application Number: IAe*/.I*- *;uo9*el-.*rt?&"* - *CL*

Applicant Name: Ascentria Care Alliance, Inc.(Laurel Ridge Rehabilitation and Skilled Care Center)

Application Type: !conservation LongTerm Care Project

Applicant's Business Type: **(i** Corporation *r* Limited Partnership *('* Partnership *('* Trust *("'* LLC *("'* Other

Is the Applicant the sole member or sole shareholder of the Health Facility(ies) that arethe subject of this Application? **(i** Yes *r* No

The undersigned certifies under the pains and penalties of perjury:



1. The Applicant is the solecorporate member or soleshareholder of the Health Facility(ies] that arethe subject of this Application;
2. I have il.d 105CMR 100.000, the Massachusetts Determination of NeedRegulation;
3. I understand and agree to the expected and appropriate conduct of the Applicant pursuant to 105CMR 100.800;
4. I have**J8**\***iid** this application for Determination of Need including all exhibits and attachments, and **certii**\***y rbat** all of the

information contained herein is accurate and true;

1. I have submitted the correct Filing Fee and understand it is nonrefundable pursuant to 105 CMR 100.405(6);
2. I have submitted the required copies of this application to the Determination of NeedProgram, and,as applicable, to all Parties of Recordand other parties as required pursuant to 105 CMR 100.405(6);
3. I have caused, as required, notices of intent to be published and duplicate copies to be submitted to all Partiesof Record, and

all carriers or third-party administrators,public andcommercial, for the payment of healthcare services with which the Applicant contracts, and withMedicare and Medicaid, asrequired by 105CMR 100.405(C), et seq.;

1. I **ba>ie\* a,,,ed**proper notification and submissions to the Secretary of Environmental Affairs pursuant to 1OS CMR

100.405(E) and 301CMR 11.00; wilJ be made if applicable.

1. If subject to M.G.L. c. 6D, § 13 and 958CMR 7.00,I have submittedsuch Notice of Material Change to the HPC - in accordance with 105CMR 100.405(G);
2. Pursuant to 105 CMR 100.210(A)(3), I certify that boththeApplicant and the Proposed Project are in material and

substantial compliance and good standing with relevant federal, state, and local laws and regulations, as wellas with all

**ps:m«io, •ilyiss,,ad Noticesof Determination of Need and the ten11sa d\*conditions;:tt";tcberl therein;**

1. I have**UiaCi**and understand the limitations on solicitation of funding from the general public prior to receiving a Notice of Determination of Need as established in 105CMR 100.415;
2. I understand that,if Approved, the Applicant, asHolder of the DoN,shall become obligated to all Standard Conditions pursuant to 105 CMR 100.310, as well as any applicable Other Conditions as outlined within 105CMR 100.000or that otherwise become a part of the Final Action pursuant to 105 CMR 100.360;
3. Pursuant to 105 CMR 100.705(A), I certify that the Applicant has Sufficient Interest in the Site or facility;and
4. Pursuant to 105 CMR 100.705(A),I certify that the Proposed Project is authorized under applicable zoningby-laws or ordinances, whether or not aspecial permit is required; or,
   1. If the Proposed Project is not authorized under applicable zoning by-laws or ordinances, a variance hasbeen received to permit such Proposed Project; or,
   2. The Proposed Project is exempt from zoning by-laws or ordinances.

**Corporation:**

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Attach acopy of Articles of Organization/Incorporation, as amended

*L*

Angela Bovill *V* - *1/.J./(,/d..j*

CEO for CorporationName: -=--ig-n-at- '""re\_:...,,.\_... Date

William Mayo *Jf:Sy? 2(*

BoardChair for Corporation Name: Date

* been infonned ofthecontents of

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* 0 issued in compliance with I05 CMR I00.000. the Massachus tts Determirn!tlon of Need regulotion effective January 27, 2017 aml amended December 28.2018

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###### Attachment 8 – Filing Fee



**Laurel Ridge Rehabilitation & Skilled Care Center**

174 Forest Hills Street

Jamaica Plain, **MA**02130

**Berkshire Bank**

5iJ79mJ:l'b21

# 3804

PAY TO THE

ORDER OF

$25,479.80

- ---l'We11t,;rFlWrl'tmus-andfour Hundred Seventy Nine5Dollars and 80 Cents

MEMO

COMMONWEALTH OF MASSACHUSETTS POST OFFICE BOX 3538

BOSTON, MA 02241-3538

DOLLARS



Laurel Ridge Rehabilitation & Skilled Care Center Jamaica Plain, MA02130

# 3804

COMMON

COMMONWEALTH OF MASSACHUSETTS 09/21/2021 3804

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| Invoice Number | Invoice Date | Description | Gross Amount | Discount Taken | Net Amount Paid |
| DON | 09/24/2021 | 00N-(0:--2%-t>f--MGE} | $2§,4-7-0.80 | $0.00 | $25,479.80 |
|  | | | $25,479.80 | $0.00 | $25,479.80 |

Laurel Ridge Rehabilitation & Skilled Care Center Jamaica Pl111n, MA 02130

**3804**

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COMMON

COMMONWEALTH OF MASSACHUSETTS 09/21/2021 3804

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| --- | --- | --- | --- | --- | --- |
| Invoice Number | Invoice Date | Description | Gross Amount | Discount Taken | Net Amount Paid |
| DON | 09/24/2021 | DON (0.2% of MCE) | $25,479.80 | $0.00 | $25.479.80 |
|  | | | $25,479.80 | $0.00 | $25,479.80 |