###### ASCENTRIA CARE ALLIANCE, INC. DoN APPLICATION # ACA-21092912-CL

**LONG-TERM CARE CONSERVATION PROJECT**

**LUTHERAN HOUSING CORPORATION-BROCKTON D/B/A LUTHERAN REHABILITATION AND SKILLED CARE CENTER**

**SEPTEMBER 29, 2021**

Ascentria Care Alliance, Inc.

DoN Application # ACA-21092912-CL Long-Term Care Conservation Project

Lutheran Housing Corporation-Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center September 29, 2021

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

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

**Application Form**

Version: 11-8-17

Application Type: !conservation Long Term CareProject

Application Date:09/29/2021 12:04 pm

Applicant Name: IAscentria Care Alliance, Inc. Mailing Address: I14 East Worcester Street,Suite 300

City: !worcester

Contact Person: !Kathleen Harrell, Esq.

I State: !Massachusetts

I Title: [Attorney

I ZipCode: 10\_16\_04

Mailing Address: City: IPlymouth

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IState: IMassachusetts I Zip Code: '0\_2\_36\_0

....,

Phone: 18574132700

I Ex,t: .-...-\_,11 E-mail: [lkharrell@barrettharrell.com](mailto:lkharrell@barrettharrell.com)

**Facility Information**

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

1 Facility Name: ILutheran Housing Corporation-Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center

I

Facility Address: l 2\_6\_H\_a\_rv\_a\_rd\_S\_t\_re\_e\_t

City: lworcester

I State:IMassachusetts

'

I Zip Code1:0\_16\_0\_9

CMS Number:I225379

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
   3. What is the acronym used by the Applicant's Organization?
   4. Is Applicant a registered provider organization as the term is used in the HPC/CHIA RPO program?
   5. Is Applicant or any affiliclted entity an HPC-certified ACO?
   6. Is Applicant or any affiliate thereof sllbject to M.G.L. c.6D, § 13 and 958CMR 7.00 (filing of Notice of Material Change to the Health Policy Commission)?
   7. Does the Proposed Project also require the filing of a MCN with the HPC?

*('* Other

IACA

*('* Yes **(i'** No

*('* Yes **(i'** No

('Yes **(i** No

*("* Yes ***(e'*** 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 Housing Corporation-Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center ("Facility") located at 26 Harvard Street, Worcester, MA 01609. 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's current physical plant is comprised of three connected buildings that house a total of 150 licensed beds within three nursing units. The Lillie and Jepson buildings together house 43 Level IV licensed beds that will not be impacted by the Proposed Project. The Olander building houses a total of 107 beds. On the second floor of the Olander building is a 58-bed Level Ill unit that has 19 three-bedded rooms. On the third floor of the Olander building is a 49-bed Level II unit that has 6 three-bedded rooms.

The Proposed Project is for the sole purpose of de-densifying the Facility's two existing nursing units located in the Olander building and replacing the 25 existing three-bedded rooms with private and two-bedded rooms. Due to the large number of three-bedded rooms, the Facility cannot accomplish this without the construction of a new, ground floor, Level II nursing unit. The development of this new nursing unit will require related reconfiguration and renovation of existing spaces in order to 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 150 operating beds (107 Level II/Level Ill beds+ 43 Level IV Rest Home 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

To achieve de-densification, the Applicant proposes construction of a ground level addition to the existing Facility. The addition will be placed on the Eastern portion of the existing Facility. Construction of the addition will allow for the creation of a new 23-bed Level II nursing unit on the ground level. The unit will consist of both private and semi-private rooms (11 private and 6 semi-private rooms), a nurse station, day room and all ancillary spaces in accordance with current applicable regulatory requirements, and will create a courtyard for residents between the new and existing buildings. This new unit will accommodate 23 of the Facility's existing 25 licensed beds that require de-densification. As the new addition will interface with the existing buildings, renovation work will be required in and around the areas of connection on the ground level. All such work is a direct consequence of the required de-densification of beds.

In addition, reasonable renovation work will be done on the two existing nursing units in the Olander building to complete the de­ densification of the Facility's three-bedded rooms. Specifically, all existing three-bedded rooms on the second and third floors of the Olander building will be reduced to two-bedded rooms. Existing ancillary space on the second floor will also be realigned to create an additional two-bedded room. Upon completion of the Proposed Project, the Facility's second-floor Level Ill unit will have 20 semi-private

rooms and one private room for a total of 41 Level Ill beds, and its third-floor Level II unit will have 21 semi-private rooms and one private rooms for a total of 43 Level II beds. All proposed work is solely related to the required de-densification of the Facility's 25 existing three-bedded rooms and will allow the Facility to maintain its current licensed capacity of 150 beds (107 Level II/Level Ill beds+ 43 Level IV Rest Home beds) while also complying with current standards and requirements. [1] [2]

1. Need for the Proposed Project

The Facility has a long-standing history in Central Massachusetts. It serves the communities in Worcester and surrounding counties and is easily accessible to major highways and secondary routes. As a result of the varied bed level, the Facility is able to offer a wide range of skilled and routine nursing services to its residents, which drives demand. In addition, UMass Memorial Medical Center and St. Vincent Hospital are in close proximity to the Facility. As such, hospitals and additional medical support services are readily available for the Applicant's residents, making the Facility an optimal choice for residents and their families.

The Facility was recently acquired by the Applicant in July, 2021. At that time, it was completing a standard survey, which had minimal deficiencies. Its current Massachusetts nursing home quality rating tool score is 121, thereby exceeding the 117 average score in the Commonwealth. The Facility had previously maintained a Five Star rating and high nursing home quality rating tool scores until October, 2019 when an isolated event occurred resulting in a jeopardy citation. The issues related to this citation were corrected immediately, but unfortunately, due to the COVID-19 outbreak, surveys were on hold and the negative impact of this one survey has impacted the Facility returning to its historic high ratings.

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

2017 Total Facility Year Occupancy Rate: 94% Total Medicaid Payer Mix Percentage: 86.19%

2018 Total Facility Year Occupancy Rate: 92% Total Medicaid Payer Mix Percentage: 84.91%

2019 Total Facility Year Occupancy Rate: 95% Total Medicaid Payer Mix Percentage: 86.34%

2020 Total Facility Year Occupancy Rate: 86% Total Medicaid Payer Mix Percentage: 84.36%

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%. [3]

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. [4] Six nursing homes in Massachusetts announced their closure in 2021. [5] 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. [6] 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-bedded rooms to private or semi­ private rooms and leave all 150 beds (107 Level II/Level Ill beds+ 43 Level IV Rest Home 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-bedded rooms are reduced to semi-private rooms, this would result in a total Level II/Level Ill bed capacity of 82 beds (and a total Facility-wide bed capacity of 125). With that reduced level of licensed beds, 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 25 beds (third beds) and its total licensed Level II/Level Ill nursing capacity was reduced to 82 beds (23% reduction), it would be forced into financial defaults and/or closure. Moreover, the historic demand for this Facility would not be met and its Central Massachusetts service area 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, as described in the Applicant's Request for Advisory Opinion that was submitted to the Department on August 3, 2021, the Facility's bed configuration will change upon implementation of the Proposed Project. Specifically, upon implementation of the Proposed Project, the Facility will operate 23 Level II beds in the newly constructed unit, 43 Level II beds in the third-floor unit, and 41 Level Ill beds in the second-floor unit. In total, the number of Level II beds will increase from 49 to 66 beds(+17) and the Facility's number of Level Ill beds will decrease from 58 beds to 41 beds (-17). This is an improvement in the construction standards for these 17 beds, although all Level Ill beds operate with a Medicare waiver permitting Level II residents to be placed in them. Notwithstanding this re-configuration of beds on each unit, from a use or practical perspective, this is not a change in service as all of the Facility's beds are permitted to be used for both Level II and Level Ill residents, regardless of licensure designation.
2. Please note that the Applicant will pursue any waivers that may be necessary from the Division of Health Care Facility Licensure and Certification to implement the Proposed Project and meet the regulatory requirements related to de-densification.
3. 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.
4. 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.
5. INFORMATION ABOUT NURSING HOME CLOSURES, 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).
6. 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?

3.1.a If yes, under what section?

Conservation Projects

•Yes •No

1. **Conservation Project** 
   1. as a Conservation Project?
   2. Within the Proposed Project, is there any element that has the result of modernization, addition or expansion?

•Yes •No

* 1. Does the Proposed Project add or accommodate new or increased functionality beyond sustainment or restoration

•Yes •No

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

* Adding a new service?
* 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 1OS 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:

$7,450,550.00

12.4 Maximum Incremental Operating Expense resulting from the Proposed Project:

$956,000.00

$14,901.10

12.3 Filing Fee: (calculated)

$74,505.50

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**

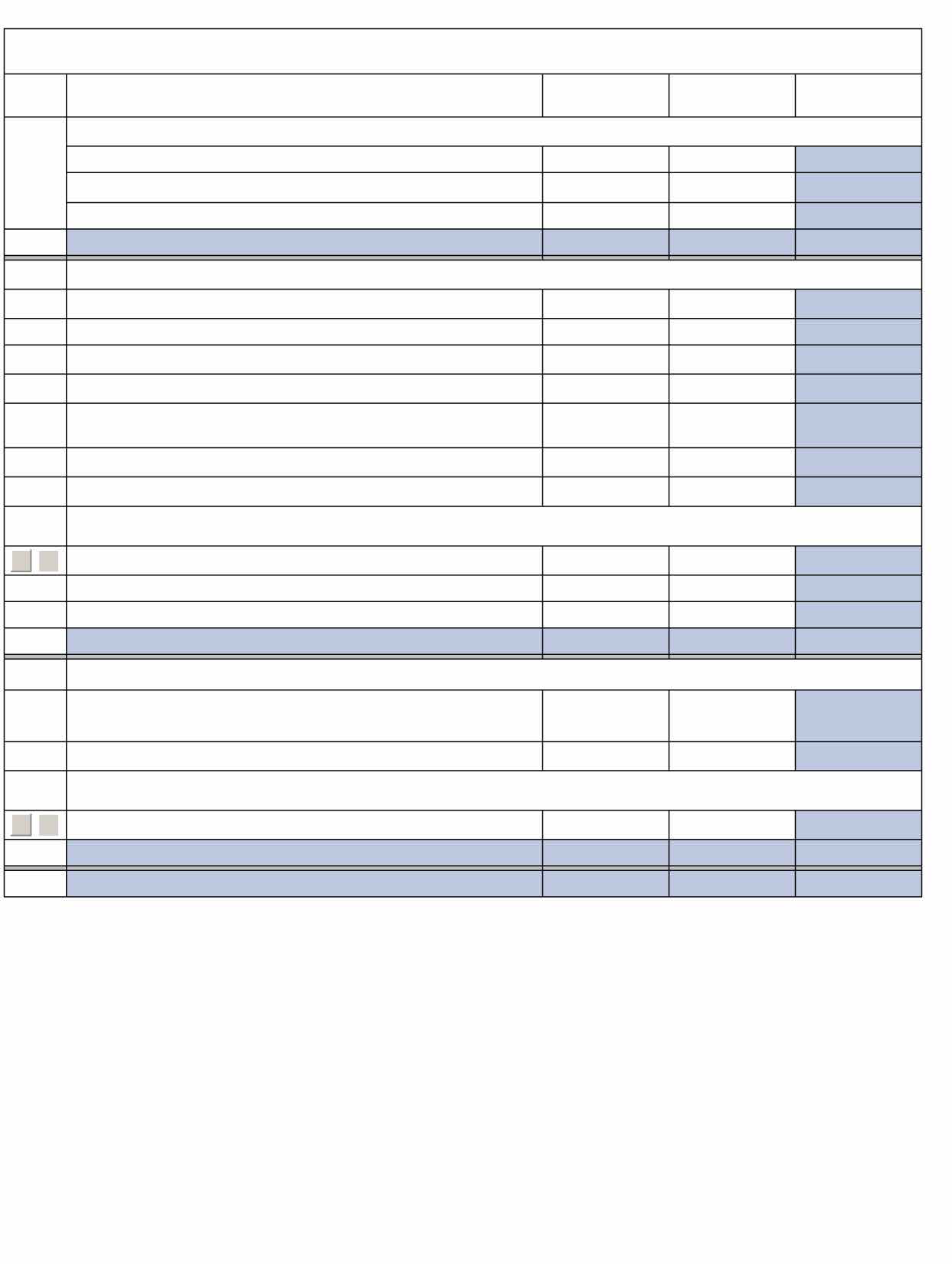
|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Factor 3: Compliance** | | | | |
| Applicant certifies, by virtue of submitting this Application that it is in compliance and good standing with federal, state, and local laws  and regulations, including, but not limited to M.G.L. c. 30, §§ 61 through 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 |
|  |  |  |  |  |

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.

**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 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) |  |  |  |  |  |  |  |  |  |  |  |  |

F4.a.ii For each Category of Expenditure document New Construction and/or Renovation Costs.

Total

|  |  |  |  |
| --- | --- | --- | --- |
| Category of Expenditure | New Construction Renovation | | (calculated) |
| **Land Costs** |  |  |  |
| Land Acquisition Cost | $0. | $0. | $0. |
| Site Survey and Soil Investigation | $7500. | $0. | $7500. |
| Other Non-Depreciable Land Development |  |  |  |
| Total Land Costs | $7500. |  | $7500. |
| **Construction Contract (including bonding cost)** |  |  |  |
| Depreciable Land Development Cost | $623633. | $0. | $623633. |
| Building Acquisition Cost | $0. | $0. | $0. |
| Construction Contract (including bonding cost) | $4643124. | $430458. | $5073582. |
| Fixed Equipment Not in Contract | $299511. | $27767. | $327278. |
| Architectural Cost {Including fee, Printing, supervision etc.) and  Engineering Cost | $244071. | $22628. | $266699. |
| Pre-filing Planning and Development Costs | $27601. | $2559. | $30160. |
| Post-filing Planning and Development Costs | $208379. | $19319. | $227698. |
| Other {specify) |  |  |  |
| IT, EMR, Security | $91516. | $8484. | $100000. |
| Net Interest Expensed During Construction | $269056. | $24944. | $294000. |
| Major Movable Equipment | $366063. | $33937. | $400000. |
| Total Construction Costs | $6772954. | $570096. | $7343050. |
| **Financing Costs:** |  |  |  |
| Cost of Securing Financing (legal, administrative, feasibility studies, $91516. | | $8484. | $100000. |
| Bond Discount  Other {specify | $0. | $0. | $0. |
|  | $0. | $0. | $0. |
| Total Financing Costs | $91516. | $8484. | $100000. |
| **Estimated Total Capital Expenditure** | $6871970. | $578580. | $7450550. |

$0.

$0.

$0.

$0.

Add/Del Rows

## [±JG

mortgage insurance, printing, etc

Add/Del Rows

## [±JG

\* 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.

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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: 09/29/2021 12:04 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-21092912-CL**

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

**Attachment 2 – Factor 4 Supplemental Information**

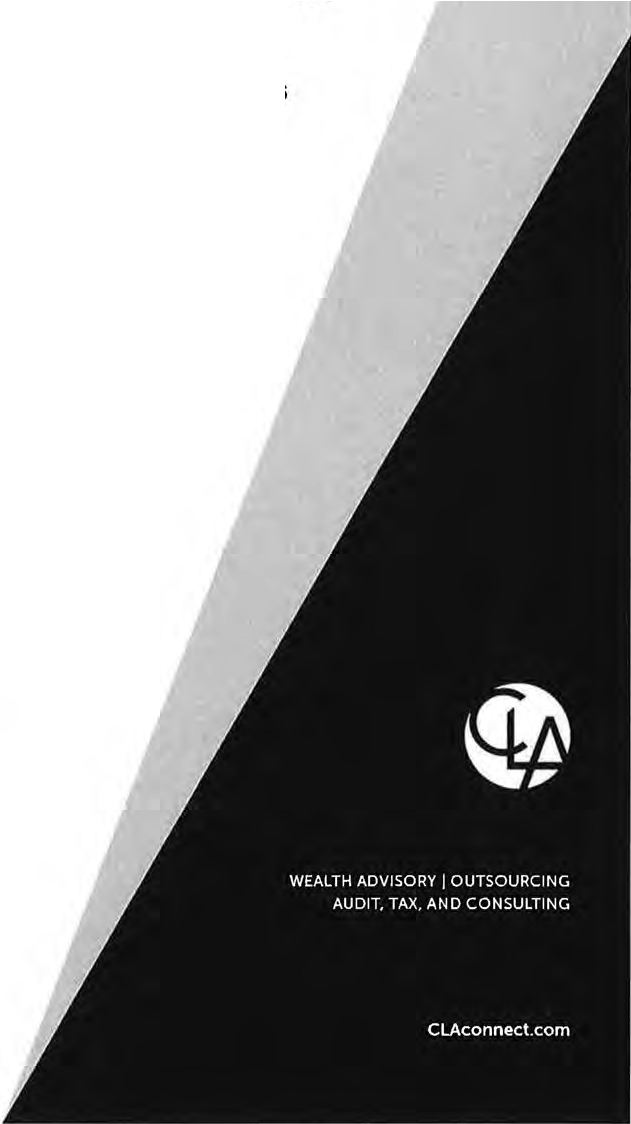
**Attachment 2A – Independent CPA Analysis**

LUTHERAN HOUSING CORPORATION- BROCKTON

**D/B/A** LUTHERAN REHABILITATION& SKILLED CARE CENTER FACTOR 4 ATTACHMENTS

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2. CONSULTING REPORT BENCHMARKING MANAGEMENT'S PROJECTED FINANCIAL ANALYSIS FOR THE INITIAL OPERATING PERIOD JULY 16, 2021THROUGH JUNE 30, 2022 AND YEARS ENDING JUNE 30, 2023 THROUGH JUNE 30, 2026



LUTHERAN HOUSING CORPORATION - BROCKTON

PROJECTED FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

INITIAL OPERATING PERIOD JULY 16, 2021 THROUGH JUNE 30, 2022

YEARS ENDING JUNE 30, 2022 THROUGH 2026

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PROJECTED **STATEMENTS** OF **CASH FLOWS** 6

**SUMMARY** OF **SIGNIFICANT** PROJECTION **ASSUMPTIONS AND**

**ACCOUNTING** POLICIES **8**

CllftonlarsonAllenLLP CLAconnect.com

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

Board of Directors

Lutheran Housing Corporation - Brockton and Ascentria Care Alliance, Inc. (Applicant) Worcester, Massachusetts

Management is responsible for the accompanying projected financial statements of Lutheran Housing Corporation - Brockton, 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 initial operating period of July 16, 2021 through June 30, 2022, and the projected years ending June 30, 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 Housing Corporation - Brockton 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 Housing Corporation - Brockton.

The accompanying Projection, and this report, are intended solely for the information and use of management, officers, and board of directors of Lutheran Housing Corporation - Brockton, Ascentrla 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 (4) (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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**LUTHERAN HOUSING CORPORATION - BROCKTON 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 | $ 423 | $ 1.057 | $ 150 | $ 1,421 | $ 2,573 |
| Restricted Cash | 2,852 | 1,395 | 1.395 | 1,395 | 1,395 |
| Accounts Receiva e -Patients/Residents | 852 | 918 | 985 | 1,055 | 1.126 |
| Prepaid Expenses | 123 | 123 | 123 | 123 | 123 |
| Total Current | 4,250 | 3,493 | 2,653 | 3,994 | 5,217 |
| **PROPERTY ANDEQUIPMENT** |  |  |  |  |  |
| Land | 4,377 | 4,377 | 4,377 | 4,377 | 4,377 |
| Buildings | 15,923 | 15,923 | 22,355 | 22,355 | 22,355 |
| Improvements |  |  | 627 | 627 | 627 |
| Equfpment | 1,000 | 1,000 | 1,381 | 1,381 | 1,556 |
| Construction inProgress | 2,480 | 4,960 | |  | |
| Total | 23,780 | 26,260 | 28,740 | 28,740 | 28,915 |
| Less: Aca.imulated Depreciation | 498 | 996 | 1,609 | 2,463 | 3,296 |
| Property and Equipment. Net | 23,282 | 25,264 | 27,131 | 26,287 | 25,619 |
| **OTHER ASSETS** |  |  |  |  |  |
| Goodwill, Nel | 630 | 560 | 490 | 420 | 350 |
| Total Other Assets | 630 | 560 | 490 | 420 | 350 |
| Total Assets | $ 28,162 | $ 29,317 | $ 30,274 | $ 30.701 | $ 31,186 |

LUTHERAN HOUSING CORPORATION - BROCKTON PROJECTED STATEMENTS OF FINANCIAL POSITION

UNDER THE HYPOTHETICAL **ASSUMPTIONS** DESCRIBED IN NOTE 1

**JUNE 30, 2022 THROUGH 2026 (OOOS OMITTED)**

2022 2023 2024 2025 2026

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

=====

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Current Portion of Long-Term Debt | s - | $ 264 | $ 278 | $ 289 | $ 305 |
| Accounts PayableandAccrued Expenses | 1,181 | 1,246 | 1,284 | 1,322 | 1,362 |
| DuetoRelaled Party | 725 | 1,325 | 1,925 | ,,925 | 1,925 |
| Due toSeller 150 | | | | | |
| Total Current Liabilities | 2,056 | 2,835 | 3,487 | 3,536 | 3,592 |
| **LONG-TERM DEBT,Net** | 23,981 | 23,650 | 23,306 | 22,950 | 22,580 |
| **NET ASSETS** | 2,125 | 2,832 | 3,481 | 4,215 | 5,014 |
| Total Lia.bilities andNet Assets | 28,162 | $ 29,317 | $ 30,274 | $ 30,701 | $ 31.186 |

**LUTHERAN HOUSING CORPORATION** • **BROCKTON PROJECTED STATEMENTS** OF **OPERATIONS**

**UNDER** THE **HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE** 1

**INITIAL OPERATING PERIOD JULY 16, 2021 THROUGH JUNE 30, 2022**

**YEARS ENDING JUNE 30, 2023 THROUGH 2026 (000S OMITTED)**

2022 2023 2024 2025 2026

**NET ASSETS** WITHOUT **DONOR RESTRICTIONS REVENUE**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Private | $ 640 | $ 851 | s | 868 | s | 907 | $ 925 |
| Medicaid | 6,175 | 7,029 |  | 7,170 |  | 7,490 | 7,639 |
| Medicare Part A | 1,864 | 2,167 |  | 2,211 |  | 2,309 | 2,355 |
| Commercial | 571 | 524 |  | 534 |  | 567 | 569 |
| Part 8 • Therapy | 266 | 371 |  | 378 |  | 386 | 394- |
| Private· Res!Home | 334 | 319 |  | 326 |  | 332 | 339 |
| Medicaid • Rest Home | 1,884 | 1,930 |  | 1,969 |  | 2,008 | 2,048 |
| Total Revenues | 11,734 | 13,191 |  | 13,456 |  | 13,989 | 14,269 |

**OPERATING EXPENSES**

AdministrativeandIndirect Program Expenses 3,262 3,327 3,393 3,461 3,530

Property 615 627 640 653 666

Plant Operations 721 767 782 805 821

Dietary m 119 121 124 126

Laundry 364 372 379 3B7 394

Hot/sekeeping 3,903 4,003 4,083 4,169 4,253

Nursing 590 602 614 626 639

Nursing Supporl 182 186 189 193 197

Social Services 168 172 175 179 182

Recreation 853 870 887 905 923

Total Operating Expenses 10,775 H,045 11,263 11,502 11,731

**GAIN FROM OPERATIONS** 969 2,146 2,193 2,487 2,538

**NONOPERATING REV.E UEANDEXPENSES**

InterestExpense (1,081) (1,125) (1,112} (1,098) (1,083)

Amortizationof Bond Premium 75 7B 77 76 75

Amortization of Bond Issuance Costi (10) (10) (10) (10) (10)

Depreciation (498) **(498)** (613) (843) (843)

Amortization of Good.¥111 (70) (70) (70) (70) (70)

Olher Revenue 166 176 174 182 182

Interest Revenue 10 10 10 10 10

Total NonoperalingRevenues andhpenses (1,408) !1,439) **!1,544)** !1,753) {U39!

EXCESS (DEFICIENCY) OFREVENUES OVER EXPENSES **(449)** 707 649 734 799

Equity Transfer 2,574

**INCREASE (DECREASE)** NET **ASSETS** WITHOUT **DONORRESTRICTIONS** $ 2,125 $ 707 s 649 $ 734 $ 799

See *Summary* of *Signifioant Assumptions and Accounting Policies and Independent Accountants' Compilation Report.*

**LUTHERAN HOUSING CORPORATION· BROCKTON PROJECTED STATEMENTS OF CHANGES IN NET ASSETS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 INITIAL OPERATING PERIOD JULY 16, 2021 THROUGH JUNE 30, 2022**

**YEARS ENDING JUNE 30, 2023 THROUGH 2026 (000S OMITTED)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2022 | 2023 | 2024 | 2025 |  | 2026 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | $ (449) | $ 707 $ | 649 $ |  | 734 | $ 799 |

EqUlty Transfer 2,574

INCREASE (DECREASE) NET ASSETS WITHOUT DONOR RESTRICTIONS 2,125 707 649 734 799

CHANGE INNET'ASSETS WITHDONOR RESTRICTIONS INCREASE (DECREASE) NET ASSETS 2,125 707 649 734 799

Net Assets- Beginningof Year 2,125 2,832 3,481 4215

NET ASSETS - ENDOF YEAR $ 2,125 s 2,832 .s 3,481 s .215 a .5,014

**LUTHERAN HOUSING CORPORATION** - **BROCKTON PROJECTED STATEMENTS OF CASH FLOWS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 INITIAL OPERATING PERIOD JULY 16, 2021 THROUGH JUNE 30, 2022**

**YEARS ENDING JUNE 30, 2023 THROUGH 2026 (000S OMITTED)**

2021 2022 2023 2024 2025

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CASH FLOWS FROMOPERATING ACTIVITIES**  Increase (Decrease) inNet Assets | $ | 2,125 | $ | 707 | s | **649** | | **s** | 734 | $ | 799 |
| Adjustments toReconcile lnctease (Decrease)in,Net Assets to |  | |  | |  |  | |  |  |  | |
| Net CashProvided byOperations: Depreciation | **498** | | **496** | |  | 613 | |  | **843** | **843** | |
| Amortization orDererred Flnancfng Costs | 10 | | 10 | |  | 10 | |  | 10 | 10 | |
| Amortization of BondPremium | (75) | | (78) | |  | (77) | |  | (76) | (75) | |
| Amortization of Goodwill | 70 | | 70 | |  | 70 | |  | 70 | 70 | |
| Equity Transfer | (2,574) | |  | |  |  | |  |  |  | |
| (Increase) Deorease inAssets: |  | |  | |  |  | |  |  |  | |
| Prepaid Expenses | (123) | |  | |  |  | |  |  |  | |
| Accounts Receivable | (852) | | (66) | |  | (67) | |  | (70) | (71) | |
| Increase (Decrease) inliabilities: |  |  |  |  |  |  | |  |  |  |  |
| Accounts Payable and Accrued Expenses | **628** | | **44** | | 46 | | | **45** | | 47 | |
| Accrued interest | **542** | | **22** | | (7) | | | (7) | | (7) | |
| DuetoRelatedParty |  | |  | |  | | |  | |  | |
| Net Cash Providedby Operating Activities | 249 | | 1,207 | | 1.237 | | | 1,549 | | 1,616 | |
| **CASH FLOWS FROMINVESTING ACTIVITIES** |  |  |  |  |  |  | |  |  |  |  |
| Purchases of Property andEquipment Purchases of Construction inProgress |  | (21480) | | **(2.480)** | | (2,480) | | | | | (175) |
| Net Cash Used byInvesting Activities |  | (2,480) | | (2,480) | | (2,480) | | | | | (175) |
| **CASH FLOWS FROM FINANCING ACTIVITIES**  DueloSeller (Net ofRepayment of $150,000) | 150 | | | (150) | | |  | |  | |  |
| Advances From Related Party | 725 | | | 600 | | | 600 | |  | |  |
| Proceeds from Long-Term Debt | 4,631 | | |  | | |  | |  | |  |
| Payment ofLong-Term Debt |  | | |  | | | !264l | | !278! | | (289! |
| Net Cash Used by Financing Activities | 5,506 | | | 450 | | | 336 | | !278) | | !289) |
| **NET INCREASE (DECREASE) INCASH AND RESTRICTED CASH** | 3,275 | | (823) | | (907) | | | 1,271 | | 1,162 | |
| Cash andRestricted Cash- Beginning of Year |  | | 3,275 | | 2,452 | | | 1,545 | | 2,816 | |
| **CASH AND** RESTRICTED **CASH. ENDOF YEAR** | $ 3,275 | | $ 2,452 | | $ 1,545 | | | *$* 2,816 | | $ 3,968 | |
| SUPPLEMENTAL DISCLOSUREOFCASH FLOWINFORMATION  Interest Paid | $ 1,081 | | $ 1,1,25 | | $ 1,112 | | | $ i,098 | | $ 1,083 | |

**LUTHERAN HOUSING CORPORATION -BROCKTON PROJECTED STATEMENTS OF CASH FLOWS**

**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1 INITIAL OPERATING PERIOD JULY 16, 2021 THROUGH JUNE 30, 2022**

**YEARS ENDING JUNE 30, 2023 THROUGH 2026**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |
| **SUPPLEMENTAL DISCLOSURES** OF**NONCASH INVESTINGAND** |  |  |  |  |  |  |  |  |  |
| **FINANCING TRANSACTIONS** |  |  |  |  |  |  |  |  |  |
| Long-Tet'm Debt Acquired | $ 22,496 | $ |  | s |  | $ |  | $ |  |
| BondPremium | 1,789 |  |  |  |  |  |  |  |  |
| AcquisitionofProperty andEqulpment | (21,300) |  |  |  |  |  |  |  |  |
| Acquisitionof Goodwill | (700) |  |  |  |  |  |  |  |  |
| DeferredFinancing Costs | (239) |  |  |  |  |  |  |  |  |
| AccruedExpenses | 12 |  |  |  |  |  |  |  |  |
| Equlty Transfer | 2,574 |  |  |  |  |  |  |  |  |
| Proceeds from Long-Term Debi Acquired | $ 4,631 | $ |  | $ |  | $ |  | $ |  |

Deferred Financing Costs s 239 $ - $ $ $

DeferredFinancingCostsFinanced !239!

*s* **s**

Cash Paid torDeferred Financing Cosls - $ - $ $

Purchase of Property andEquipment $ (21,300) $ $ (7,440) $ $ (175)

Property andEq,uipmenl Financed 21,300

Construction inProgressPlaced inService **4960**

CashPaid!Of Property andEquipment $ $ $ {2,480) **s** $ {175)

Construction inProgress $ (2,480) $ (2,480) s 4,960 s $

Construction InProgressPlacedinService (4,960)

CashPaid for Construction InProgress $ !2,480) s (2,480) $ . $ $

**LUTHERAN HOUSING CORPORATION - BROCKTON**

**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 Housing Corporation - Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center, (the "Nursing Horne", 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 projected initial operating period July 16, 2021 through June 30, 2022 and projected years ending June 30, 2023 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 regulato,y approvals for construction of its Project.
* The Nursing Home is able to fund the project via the designated bond proceeds (the Construction Fund) and internal funds consistent with the plans presented in this Summa,y of Significant Projection Assumptions and Accounting Policies.
* The Nursing Home is able to complete the Project within the cost structure presented in this Summa,y of Significant Projection Assumptions and Accounting Policies of total Project costs of approximately $7,451,000 plus associated filing fees of $89,000.
* 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 HOUSING CORPORATION** - **BROCKTON**

**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 Housing Corporation - Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center (the Nursing Home, the Organization, or the Company), is a nonprofit organization, which acquired the real estate and license to operate a 150-bed nursing home and rest home on July 16, 2021 (the Facility) in Worcester, Massachusetts. Ascentria Care Alliance, Inc. (the "Applicant"), is the sole corporate member of the Facility.

**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-density the Facility's multi-bedded rooms to private and semi-private rooms (the "Project"). The Facility's current physical plant is comprised of three units that house 150 licensed beds (107 skilled nursing and 43 rest home). The building contains 25 three-bedded rooms. The Project is intended to de-density the Facility and replace the three- bedded rooms with private and two-bedded rooms. The Project will accompllsh this with the construction of a new ground floor nursing unit, combined with t he 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 Project will be funded by the construction fund of approximately $3,075,000 which was part of the proceeds of a bond issuance with the nursing home and an affiliate in July of 2021. Finally, approximately

$4,465,000 of existing cash and affiliate advances will be used to fund the project.

The total Project costs assumed in the Projections are approximately $7,451,000 plus associated filing fees of $89,000.

LUTHERAN HOUSING CORPORATION - BROCKTON

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

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

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

Resident Room Configuration Skilled Nursing facility (SNF)

Pre-Renovation-107 Beds Bed

PostRenovation • 107 Beds Bed

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | ca·pacity | Inventory | Total Beds | Type | Capacity | Inventory | Total Beds |
| SNF Private | 1 | 2 | 2 | SNFPrivat.e | 1 | 13 | 13 |
| SNFSemi | 2 | 15 | 30 | SNF Semi | 2 | 47 | 94 |
| SNF Three-Bedded | 3 | 25 | 75 | SNF Three-Beddec | 3 | 0 | 0 |
| Total SNF Beds |  |  | 107 | Total Beds |  |  | 107 |

Rest Home (RH)

Pre;Renovation - 43 Beds

Post Renovatron - 43Beds

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Type | Bed  Capacity | Inventory | Total Beds | \_T.\_.yp\_e | \_ | Bed  Capacity | Inventory | Total Beds |
| RH Private | 1 | 9 | 9 | RH Priv te |  | 1 | 9 | 9 |
| RH Semi | 2 | 17 | **34** | RH Semi |  | 2 | 17 | 34 |
| Total SNF Beds | | 43 | | Total Beds | | 43 | | |

Total 60 150

**NOTE 3 FINANCING AND LONG-TERM DEBT**

**Long-Term Debt and line ofCredit**

The Organization and an affiliate entered into an agreement in July of 2021 with the Massachusetts Development Finance Agency (MDFA) for the issuance of $56,730,000 in Revenue Bonds Series 2021 (the Bonds). The Bonds were issued at a premium of approximately $4,511,000 for which the Organization's allocable share was approximately

$1,789,000. The Organization's allocable share of the Bonds was approximately

$22,496,000. The Bonds bear interest at a fixed rate of 5% and are secured by substantially all assets. Semi-annual interest only payments are due through June 30, 2022. Beginning on July 1 of 2023 semi-annual interest, plus annual principal payments, are due on the Bonds. Principal payments are approximately $284,000 annually for the Projection Period. The Bonds mature from July 1, 2031 to July 1, 2056. The above agreement contains the Construction Fund, which designates proceeds to fund the Pr.oject of approximately

$3,075,000.

**LUTHERAN HOUSING CORPORATION:- BROCKTON**

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

**NOTE 3 FINANCING AND LONG TERM DEBT (CONTINUED)**

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

Projected interest charged to operations, including amortization of debt issuance costs and bond premium, amounted to approximately $1,016,000, $1,057,000, $1,045,000,

$1,032,000, and $1,018,000 for the projected years ending June 30, 2022, 2023, 2024, 2025, and 2026, respectively. Capitalized interest amounted to approximately $33,000,

$196,000, and $65,000 in 2022, 2023, and 2024, respectively.

The following are assumed current maturities of long-term debt for each of the next five years excluding the first year of the Projection Period:

Projected Year Ending June 30.

2023

2024

2025

2026

2027

Assumed Current

Maturities

$

264,000

278,000

305,000

319,000

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

Projected revenue consists of revenue from operating the Facility. 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 (majority of the personnel will be retained). 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 VVorld 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.

**LUTHERAN HOUSING CORPORATION-BROCKTON**

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

**NOTE 4 MANAGEMENT'S BASIS FOR PROJECTION OF- REVENUES ANO EXPENSES (CONTINUED)**

The following tables summarize the cur.rent and projected baseline payer mix and per dfems:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | | | Current Pa:t:er Mix | | Per Diem | |
| SNF-Private | |  |  |  | | 5.00% | | $ 298 | |
| $NF-Medicare | |  |  |  | | 6.00 | | 687 | |
| SNF-Medicaid | |  |  |  | | 53.00 | | 242 | |
| **SNF-HMO** | |  |  |  | | 5.00 | | 259 | |
| RH-Private | |  |  |  | | 3.00 | | 210 | |
| RH-Medicaid | |  |  |  | | 28.00 | | 141 | |
| Total | |  |  |  | | 100.00 % | |  | |
| 2022 | | 2023-2024 | 2025-2026 | 2022 | | 2023 2024 | | 2025 2026 | |
| Projected | | Projected | Projected |  | |  | |  | |
| Pater Mix | | Pa er Mix | Pa er Mix | Per Diem | | Per Diem PerDiem | | PerDiem Per Diem | |
| SNF Private | 5.00% | S.00% | 6.00 % $ | | 298 | $ 304 | $ 310 | $ 316 | $ 323 |
| SNF Medicare | 6.00 | 6.00 | 6.00 | | 687 | 701 | 715 | 729 | 744 |
| SNF Medicaid | 53,00 | 56.00 | 55.00 | | 242 | 247 | 252 | 257 | 262 |
| SNFHMO | 5.00 | 4.00 | 4.00 | | 259 | 264 | 269 | 274 | 280 |
| RH Private | 3.00 | 3.00 | 3.00 | | 210 | 214 | 218 | 223 | 227 |

RH Medicaid 28.00 26.00 26.00 141 144 147 150 153

Total 100.00% 100,00 % 100.00 %

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

2017 2018 2019 2020 2021

Historical Occupancy % 94.00% 92.00% 95.00% 86.00% 87.00%

Nole:Beds availablein2017 wefe101 SNF and22Rest Home. Construction during 2018 resulted in107SNFbeds andRest Home **beds.**

Based on Active Beds

2022 2023 2024 2025 2026

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Projected Occupancy % | 86.77% | 93.57% | 93.32% | 95.19% | !)519% |
| Projected Total Days | 47;508 | 51,231 | 51,231 | 52,114 | 52,114 |

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

**LUTHERAN HOUSING CORPORATION** - **BROCKTON**

**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)**

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 (prior owner) census. and 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 5%, Medicare 6%, Medicaid 56%, Commercial 3%, Rest Home Private 3%, and Rest Home Medicaid 26% 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 cehsus of 1% with a correlating decrease in the Medicaid census of 1%. As noted previously, census was assumed to gradually increase throughout the Projection Period as noted in the table above. 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 of prior owner through May of 2021 and interim data. Management applied a 2% inflationary increase to the above noted base amounts per year for the Projection Period. In addition, Part 8 revenues were assumed to increase $100,000 in 2023 for volume increases.

**Operating Expenses**

Operating expenses have been projected to be recognized during the month incurred. Management's baseline projected expenses for the initial operating period July 16, 2021 through June 30, 2022 were derived from interim financial data of the facility operations for the current period and most recent fiscal year, budget, and Management's historical experience of operating the facility. This information was utilized to project and establish a baseline for expenses. 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 16% of wages during the Projection Period. Management has assumed that the completed project will not add substantial staffing costs.

**LUTHERAN HOUSING CORPORATION** - **BROCKTON**

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

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

**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 and 2025 of approximately $31,000 and $7,000, respectively, related to volume increases to account for the large increases in occupancy from the immediately preceding prior projected year.

**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, iepairs, 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.

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

Non salary related health service costs are projected based upon Mana\_gement'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 $21,000 and $5,000 in 2023 and 2025, respectively, for Nursing are included in the projection.

**Depreciation**

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

LUTHERAN HOUSING CORPORATION -BROCKTON

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**

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 projected initial operating period. In subsequent years of the Projection Period, nonoperating revenues and expenses are projected to increase 2% annually for inflation.

**Operating Assets and Liabilities**

The accompanying Projection assumes an increase of 2% of revenue to the accounts receivable balance in the baseline projection initial operating period 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

$175,000 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 HOUSING CORPORATION -BROCKTON**

**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 Equipment

Software

**Basis of Presentation**

20 to 40 Years

5 to 10 Years

3 Years

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 wlll 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 HOUSING CORPORATION** - **BROCKTON**

**,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 of the Nursing Home or industry standards, type of contribution, and nature of fundraising activity.

**Equity Transfer**

The Organization is allowed to make distributions to the sole corporate member if excess cash flow exists as defined by the bond agreement. The Organization received contributions of approximately $2,574,000 in the projected initial operating period ending June 30, 2022. from its sole corporate member. Such transactions are accounted for as equity transfers.

**Related Party Management Fees and Loans**

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 $736,000. The remainder of the Projection Period (June 30, 2023-2026) assumes the management fees increase at an inflationary factor of 2%.

Additionally, the Projection assumes an affiliate loan payable of approximately $725,000 with no fixed repayment terms remains outstanding throughout the Projection Period. Furthermore, the Projection assumes additional short term affiliate loans payable of

$600,000 are utilized to fund operations in 2023 and 2024.

**Cash and Cash Equivalents and Restricted Cash**

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 equfvalents for cash flow purposes. The Projection assumes the bond escrow accounts totaling approximately $2,852,000 on June 30, 2022 and, $1,395,000 thereafter are restricted cash.

**Accounts Receivable**

Accounts receivable are recorded net of an allowance for expected losses. The allowance is estimated from historical performance or industry standards, 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.

**Assets Limited as to Use-Restricted Cash**

Assets lrmited as to use are assumed to be primarily deposits with a trustee under the terms of an escrow agreement. These assets are invested in money market accounts and are assumed to be cash equivalents.

**LUTHERAN HOUSING CORPORATION** - **BROCKTON**

**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 report.ed 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 and Bond Premium**

Deferred financing costs and bond premium are amortized over the period the obligation is outstanding using the effective interest method, and are reflected as a component of interest expense. Amortization of debt issuance costs charged to operations for the Projection Period amounted to approximately $10,000. Bond premium amortized amounted approximately $(75,000), $(78,000), $(77,000), $(76,000) and $(75,000) for 2022, 2023, 2024, 2025, and 2026, respectively.

**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.

LUTHERAN HOUSING CORPORATION· BROCKTON

**SUMMARY** OF **SIGNIFICANT** PROJECTION **ASSUMPTIONS AND ACCOUNTING** POLICIES

**JUNE 30, 2022 THROUGH 2026**

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

**Excess (Deficiency) of Revenues Over Expenses**

The projected statement of operations includes excess of revenues over expenses. Changes in net assets without donor restrictions which are excluded from excess of revenues over expenses, 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.

**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.

**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 HOUSING CORPORATION -BROCKTON**



**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 (FASS) 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 payers (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 seNices 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 m,1rsing. 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 HOUSING CORPORATION - BROCKTON**

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

Medicaid - Standard Payments lo 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 sul:>ject 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 facllity 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.

*See Independent Accountants' Compifafjon Report*

LUTHERAN **HOUSING CORPORATION** - **BROCKTON**

**SUMM.ARY** 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 Pavors (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 clalms.

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 w1th 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 Projection Period. Subsequent changes that are determined to be the result of an adverse change 1n the resident's ability to pay are recorded as bad debt expense.

Saa *Independent Accountants' Compilation Report*

LUTHERAN HOUSING CORPORATION - BROCKTON

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 $11,734,000, $13,191,000, $13,456,000,

$13,989,000, and $14,269,000, respectively, from goods and services that transfer to the customer over a period of time.

**Goodwill**

On July 16, 2021 the Organization Acquired the real estate, equipment and license to operate the Nursing Home from the seller. The consideration paid, approximately $22 million, exceeded the fair value of the net assets acquired which consisted of land

$4,377,000. building $15,923,000 and equipment $1,000,000 totaling $21,300,000. This resulted in the Organization recording goodwill of $700,000.

The purchased goodwill 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 $70,000 for the Projection Period.

*See Independent Accountants' Compilation Report*

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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 Housing Corporation - Brockton

Dear Ms. Szent-Gyorgyi,

The accon,panying report isincluded as relevant additional financial information to assist the department in rendering a decision regarding the proposed construction project of Lutheran HousingCorporation-Brockton (the ''Company''). The report is intended solely for the information and use of management and members of the Company, and the Massachusetts Department of Public Health Determination of NeedProgram 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,



CL sonAllenJ,. ,\_.,,

Mark Cummings, CPA Principal

617-984-8100

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



LUTHERAN HOUSING CORPORATION • BROCKTON

**D/8/A** LUTHERAN REHABILITATION & SKILLED CARE CENTER BENCHMARKING MANAGEMENT'S

PROJECTED FINANCIAL ANALYSIS

FOR THE PROJECTED INITIAL OPERATING PERIOD JULY 16, 2021THROUGH JUNE 30, 2022

& PROJECTED YEARS ENDING JUNE 30, 2023 THROUGH JUNE 30, 2026

**PROCESS OVERVIEW**

**Management's Projections**

CliftonlarsonAllenLLP (CLA) wasrequested by the management Ascentria Care Alliance, Inc. ("Applicant") on behalf of Lutheran Housing Corporation - Brockton to read the financial projections prepared by Lutheran Housing Corporation - Brockton ("Management", "Lutheran", or "Nursing Home") for the initial operating period July 16, 2021 through June 30, 2022 and the projected years ending June 20, 2023 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 andthose differences may bematerial. 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 Worcester County were used to benchmark Management's projections. Lutheran's 2020 Medicare and Medicaid cost report data was compared to Worcester 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 for the County. Note Lutheran did not own the facility in 2020, the prior owner's information was used in certain spots for comparison purposes only.

**MANAGEMENT'S PROJECTIONS**

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

Projected revenue consists of revenue from operating the skilled nursing facility. Any rest home information was excluded as the rest home capacity is not impacted by the project. Management's baseline projected revenue for the first year of the projection, 2022, was derived from interim financial data for the current period, or historical information from the prior owner, and current reimbursement and nursing home regulatfons. 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 rateincreases andoperatingexpenses, andc1ny knownchar,ges for operating the renovated facility during the Projection Period.

**Historical Operations**

Historical Occupancy %

Note; Beds availableIn 2017 were 101 SNFand 22 Rest Home. Construction during 2018 resulted in \07 SNFbeds and 43 Rest Herre beds. Theabove includes

both SNF& Rest Home beds

Historical Average Occupancy

June 30,

2017 2018 2019 2020 2021

94.00% 92.00% 95.00% 86.00% 87.00%

**Historical Average Payer Mix\***

**December 31,**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017** | **2018** | **2019** | **2020** |  |
| Private | 6.42% | 7.95% | 8.01% | 6.30% |  |
| Medicare | 7.03% | 6.82% | 5.30% | 5.14% |  |
| Medicaid | 86.19% | 84.91% | 86.34% | 84.36% |  |
| HMO/Other | 0.36% | 0.32% | 0.35% | 4.20% |  |
| Total | 100.00% | 100.00% | 100.00",6 | 100.00% |  |

\*Massachusetts' Medicaid Cost Report Data

**Projected Operations**

Thefollowing table.summarizes Lutheran's 2020projected data compared to 2020 Worcester County data for beds and occupancy, payer mix and revenue per patient day. The numbers are then inflated out for Worcester County to compare to Lutheran's projected year five which is 2026.

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| **UJfNfAAN**  **ftlAIILffi\TION• W.Llm CllfflR** | **WCN'<H!.,,MA**  **15thp•ritentU.** | **Wo,uw.-,\_,Mo\**  **,5GthP4t'C•t1tll•** | **w.ru•tr,MA**  **7Sthp1tn1!UJ•** |
| 93.211 | **ass,;,** | 919!1  <0,173  **6 •ll**  s• "  **37,.1.11**  $609  S2S9 | 93.9" |
| 36,6)5 | **31, 9** | 47,80) |
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| '9>.2" | **OS,,9ll** | **9V3%** | 93,9!1 |
| 37,104 | 31,159 | 40,173 | 47.041 |
| 9.0 | **3.8lt** | ....,. | **9-1111** |
| 780'1< | 45 "" | 56511 | 69lll |
| **UJJ** | '"'" | **37.11E** |  |
| $744 | $670 | $&85 | $112 |
| Sl60 | S267 | 5292 | **SJU** |

**Occupancy**

**Oci::Upsi,ttV"**

fo I**Sfi!F/NH D.lvs**

**SNFPayor Mix(% of Days)**

**MeQlorefF'S**

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**Other (lnchJdlnJ MCAdvintAle) Revenue per Patient Day Medic.a HS**

* **Notv.RestHome Bedsare excluded ,as they•fe.not lmp&2cted by the Profec1**

Projected A-...erage Occupancy June 30,

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022 |  | 2023 |  | 2024 |  | 2025 |  | 2026 |
| Projected Occupancy % | 83.36% |  | 93,00% |  | 92.75% |  | 95.30% |  | 95.30% |
| Projected Total Days | 32,556 |  | 36,321 |  | 36,321 |  | 37,204 |  | 37,204 |

Note Rest Home Information has been excluded as it is not impacted by the project

**Observations:**

* Lutheran's occupancy was between the county median and upper quartile and is projected to be above the upper quartile.
* Lutheran's Medicare mix is between the median and upper quartile, both historically and the projected stabilized year.
* Lutl;leran's Medicaid mix is projected to beabove the upper quartile for the stabilized projection year.
* Lutheran's Other mix is within bounds of the upper and lower quartiles, note the projected stabilized year combines all publicly aided payors.
* UJtheran's Medicare rate is between the median and upper quartile and is projected to exceed the upper quartile.
* Lutheran's Other rate isbetween the median and lower quartile is projected to remain there.
* Lutheran doesnot anticipate major changes in occupancy andpayer mixafter the cohstruction project is complete

**EXPENSES**

Operating expenses have been projected to be recognized during the month ihcurred. Management's baseline projected expenses for the first year of the projection (2022) were derived from actual financial data of the facility for the current period, and the facility's historical information where applicable. This Information and the estimated impact of COVID-19 oh 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 $80

Plant 10 13

Dietary 15 15

Laundry 2 2

Housekeeping 5 7

Nursing 103 79

Social Services 3 2

Other General Services 4 3 TotaI Costs $223 $201

\*Medicare Cost Report Data

**Projected Operations**

The following table summarizes the prior owner's 2020 data compared to 2020 Worcester County data expenses by department per patient day. The 2020 Worcester County numbers are then inflated 2% each yec!r to compare to Lutheran's projected year five which is 2026.

|  |  |  |  |
| --- | --- | --- | --- |
| ***6fj0/1!)2JJ*** | **FY20ZO** | | |
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| $60 | $54 | $60 | $67 |
| $H | SU | $13 | $15 |
| $1s  $2 | $19  $, | $21  Sl | $23  **$4** |
| *$]* | **$6** | 56 | S& |
| $103 | 5g4 | Sl02 | $112 |
| l | $3 | ***$4*** | $5 |
| S3  5206 | **$4**  $193 | $  sns | $7  S241 |

|  |  |  |  |
| --- | --- | --- | --- |
| **FY ZO?i** | | | |
| l\ll'HlMN  11fHAl!LffA.OOHI  .J.ICllUDCAft[CUITUI | WOlc•••r,MA  2tillt:1M,t1ftll1t | W0n1111t•r,MA  SGtl1,,t rf:911:II,- | Wott-tll111t,M1'  Uth ,\_.tc•111tlt |
| S79 | $60 | $67 | $76 |
| $15 | $1l | $15 | $17 |
| $18 | Sll | $2' | $26 |
| **Sl** | S• | **SA** | $5 |
| S9 | $6 | S7 | $9 |
| $109 | 5105 | $115 | SU6 |
| S• | $] | S4 | **S•** |
| **$4** | $4 | S6 | $7 |
| $241 | S217 | $2'2 | S271 |

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•tuthe.n, Rehab numb•include ber,efiUwhich are ir,ctuded tnAdmintst!'lltioo, Band,markdata ud!Jde.sbenefits, Addltlonally. AncJllary ewpendlturu-afe e•dudcd fo.­ both Luthern Rehaband the Benchmark data. Note estimated Re.st Home lnformstlon ha.s b u111>cdudcd for co..,.,pafhon•purpon,

**Observations:**

* Lutheran reports a cost structure sirnilar to the median in its projections.
* Overall, Lutheran's costs are within a reasonable range compared to other facilities in the county. Management projects this trendto continue withno drastic change in the operating structure for care of the patient panel.
* Lutheran 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, with a slight increase in administration.
* 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 Worcester County will make no changes in nursing staffing.

**KEY FINANCIAL RATIOS**

In performing thfs 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 toolused by financial institutions andthe 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 acompany'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 dearer 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 singfe industry with companies of different size andtax situations.

The following chart shows the provider's projected EBIDA Margin against the Worcester County EBIDA Margin.

**EBIDA**

|  |  |  |  |
| --- | --- | --- | --- |
| FY 2026 | | | |
| Lt.miERAN  REHABILITATION& SKILLEO CARECENTER | Worcester,MA  **25thpercentile** | Worcester, **MA**  50th**percentile** | Worcester, **MA**  75th**percentile** |
| 18.8% | 2.9% | 6.0% | 10.6% |

\*Luthern Rehab numbers include benefits which are included ln Administration. Benchmark data excludes benefits. Additionally, AncHlary expenditures are excluded for both Luthem Rehab and the Benchmark data.

Compared to County Benchmarks only as they did not own in 2020

**Observations**

* Lutheran's EBIDA is projected to be above the Worcester County 75th percentile for the stabilizedyear 2026.
* The EBIDA for Worcester County was assumed to remain at its 2020level for purposes of this analysis.

**Operating andCapital Budgets**

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

2019 2020

Planned

2026

Capital Expenditures *$* 142,666 $ 55,507 $175,000

**Balance Sheets**

In behchmarklng management's projected financial analysis, we analyzed Lutheran's balance sheets.

***Days Cash on Hand***

We analyzed Lutheran's days cash on hand ratio for the last year of the projection, 2026 to the County's 2020 information. 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.

**Dav• cash *on Hand***

|  |  |  |  |
| --- | --- | --- | --- |
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| 'l<>tO""al | **U,!I** | *1L1* | 39,3 |

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| --- | --- | --- | --- |
| **FY20lli** | | | |
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**Absenuptah'c,operitrn.ceondltlom nd c,tter\;1, Worc.. ttr County dav). c.,hhOl"t h,1nd dot.I wu u11Jmed ta rtmalncon,tant:**

Compan,d 2026to the fnllated County, slnce Luther.in did not own prlorto this.

* + Day's cash is in above the 75th percentile.

***Debt Service Coverage Ratio***

In Benchmarking Lutheran's projected financial analysis, we conside!'ed the level of financing necessary to support the proposed project. ln 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'sability to incur additional financing and service its existing debt.

Thefollowing chart shows the Nursing Home's projected debt service coverage ratio compared to the Massachusetts debt service coverage ratio median:

|  |  |  |  |
| --- | --- | --- | --- |
| **2026** | | | |
| **NursingHome** | **Massathusetts 25th percentile** | **M<l$5,1Chusetts 50th percentile** | **Massathusetts 75th**  **percentlle** |
| 1.98 | 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 2026 the final year of the projection.

***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 Housing Corporation - Brockton Working Capital Ratio

June 30,

**2026**

1.45

* 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 remain similar or 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 lndkators (KPls) upon completion of the proposed project are at or above the medians. This Is also consistent with management's plans to operate the facility similarly to the past and present without any material alterations in operatiohs 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** |
| **Olander Building (Skilled Nursing) - Common Areas, Lower Level** | | | | | | | | | | | | |
| Lobby/Vestibule/ Circulation | 2,000 | 2,547 | 120 | 129 | 140 | 148 | 1,950 | 2,676 | $72,211.72 | $6,691.70 | $559.78 | $45.21 |
| Administrative Areas | 350 | 392 |  |  |  |  | 350 | 392 |  |  |  |  |
| Rehab Gym / OT/PT | 1,965 | 2,184 |  |  |  |  | 1,965 | 2,184 |  |  |  |  |
| Mechanical Space/Storage | 2,262 | 2,575 |  |  |  |  | 2,262 | 2,575 |  |  |  |  |
| Common Toilet Rooms | 150 | 184 |  |  |  |  | 150 | 184 |  |  |  |  |
| **TOTAL** | **6,727** | **7,882** | **120** | **129** | **140** | **148** | **6,677** | **8,011** | **$72,211.72** | **$6,691.70** | **$559.78** | **$45.21** |
| **Ground Level Nursing Unit** | | | | | | | | | | | | |
| Resident Room / Toilets |  |  | 5,482 | 6,420 |  |  | 5,482 | 6,420 | $3,593,792.71 |  | $559.78 |  |
| Day Room / Dining / Activity |  |  | 239 | 255 |  |  | 239 | 255 | $142,744.10 |  | $559.78 |  |
| Linen |  |  | 5 | 8 |  |  | 5 | 8 | $4,478.25 |  | $559.78 |  |
| Soiled Utility |  |  | 84 | 95 |  |  | 84 | 95 | $53,179.18 |  | $559.78 |  |
| Clean Utility |  |  | 70 | 79 |  |  | 70 | 79 | $44,222.68 |  | $559.78 |  |
| Unit Storage |  |  | 74 | 87 |  |  | 74 | 87 | $48,700.93 |  | $559.78 |  |
| Jan Cl |  |  | 24 | 29 |  |  | 24 | 29 | $16,233.64 |  | $559.78 |  |
| Circulation |  |  | 1,826 | 1,958 |  |  | 1,826 | 1,958 | $1,096,050.80 |  | $559.78 |  |
| Nurse Station/Med Cl/Toilet |  |  | 200 | 219 |  |  | 200 | 219 | $122,591.99 |  | $559.78 |  |
| **TOTAL** | **0** | **0** | **8,004** | **9,150** | **0** | **0** | **8,004** | **9,150** | **$5,121,994.28** | **$0.00** | **$559.78** | **$0.00** |
| **Olander Building (Skilled Nursing) - First Floor** | | | | | | | | | | | | |
| Administrative Offices | 2,614 | 2,842 |  |  |  |  | 2,614 | 2,842 |  |  |  |  |
| Kitchen/Diswashing/Storage | 2,968 | 3,125 |  |  |  |  | 2,968 | 3,125 |  |  |  |  |
| Dining Room/Pub/Private Dining | 1,920 | 2,088 |  |  |  |  | 1,920 | 2,088 |  |  |  |  |
| Chapel | 271 | 286 |  |  |  |  | 271 | 286 |  |  |  |  |
| Activities Room | 695 | 755 |  |  |  |  | 695 | 755 |  |  |  |  |
| Namaste | 470 | 495 |  |  |  |  | 470 | 495 |  |  |  |  |
| Employee Dining | 612 | 665 |  |  |  |  | 612 | 665 |  |  |  |  |
| Circulation/Corridors/Stairs/Elevators | 2,466 | 2,681 |  |  |  |  | 2,466 | 2,681 |  |  |  |  |
| Common Toilets/Jan Cl | 232 | 253 |  |  |  |  | 232 | 253 |  |  |  |  |
| Beauty Salon | 135 | 143 |  |  |  |  | 135 | 143 |  |  |  |  |
| Storage | 102 | 108 |  |  |  |  | 102 | 108 |  |  |  |  |
| **TOTAL** | **12,485** | **13,441** | **0** | **0** | **0** | **0** | **12,485** | **13,441** | **$0.00** | **$0.00** | **$0.00** | **$0.00** |
| **Olander Building (Skilled Nursing) - Second Floor** | | | | | | | | | | | | |
| Nurse Station / Med Cl /Toilet | 289 | 305 |  |  |  |  | 289 | 305 |  |  |  |  |
| Resident Rooms/Toilets | 7,095 | 7,713 |  |  | 6,705 | 7,403 | 7,581 | 8,075 |  | $334,720.71 |  | $45.21 |
| Central Bathing | 154 | 162 |  |  |  |  | 154 | 162 |  |  |  |  |
| Day Room/Dining/Activity | 1,464 | 1,591 |  |  | 737 | 783 | 1,086 | 1,229 |  | $35,402.72 |  | $45.21 |
| Common Toilets | 106 | 112 |  |  |  |  | 106 | 112 |  |  |  |  |
| Clean Utility | 84 | 88 |  |  |  |  | 84 | 88 |  |  |  |  |
| Soiled Utility | 84 | 88 |  |  |  |  | 84 | 88 |  |  |  |  |
| Unit Storage | 36 | 39 |  |  |  |  | 36 | 39 |  |  |  |  |
| Linen Storage | 34 | 36 |  |  |  |  | 34 | 36 |  |  |  |  |
| Jan Closet | 29 | 30 |  |  |  |  | 29 | 30 |  |  |  |  |
| Nurse Mgr | 43 | 45 |  |  |  |  | 43 | 45 |  |  |  |  |
| Linen Chute | 44 | 46 |  |  |  |  | 44 | 46 |  |  |  |  |
| Nourishment Rm | 37 | 39 |  |  |  |  | 37 | 39 |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Circulation/Stairs/Elev | 2,983 | 3,242 |  |  |  |  | 2,983 | 3,242 |  |  |  |  |
| Exterior Balcony | 290 | 306 |  |  |  |  | 290 | 306 |  |  |  |  |
| **TOTAL** | **12,772** | **13,842** | **0** | **0** | **7,442** | **8,186** | **12,880** | **13,842** | **$0.00** | **$370,123.43** | **$0.00** | **$45.21** |
| **Olander Building (Skilled Nursing) - Third Floor** | | | | | | | | | | | | |
| Nurse Station /Med Cl / Toilet | 289 | 305 |  |  |  |  | 289 | 305 |  |  |  |  |
| Central Bathing | 198 | 209 |  |  |  |  | 209 | 209 |  |  |  |  |
| Day Rooms | 814 | 885 |  |  |  |  | 814 | 885 |  |  |  |  |
| Common Toilets | 106 | 112 |  |  |  |  | 106 | 112 |  |  |  |  |
| Clean Utility | 84 | 88 |  |  |  |  | 84 | 88 |  |  |  |  |
| Soiled Utility | 84 | 88 |  |  |  |  | 84 | 88 |  |  |  |  |
| Unit Storage | 52 | 55 |  |  |  |  | 52 | 55 |  |  |  |  |
| Resident Rooms / Toilets | 5,186 | 5,636 |  |  | 2,100 | 2,301 | 5,175 | 5,636 |  | $104,037.87 |  | $45.21 |
| Jan Cl | 29 | 30 |  |  |  |  | 29 | 30 |  |  |  |  |
| Nurse Mgr | 43 | 45 |  |  |  |  | 43 | 45 |  |  |  |  |
| Linen Chute | 44 | 46 |  |  |  |  | 44 | 46 |  |  |  |  |
| Nourishment Rm | 37 | 39 |  |  |  |  | 37 | 39 |  |  |  |  |
| Circulation /Stairs/Elev | 2,983 | 3,242 |  |  |  |  | 2,983 | 3,242 |  |  |  |  |
| Exterior Balcony | 1,165 | 1,230 |  |  |  |  | 1,165 | 1,230 |  |  |  |  |
| **TOTAL** | **11,114** | **12,010** | **0** | **0** | **2,100** | **2,301** | **11,114** | **12,010** | **$0.00** | **$104,037.87** | **$0.00** | **$45.21** |
| **Proposed Project Total** | | | | | | | | | | | | |
| **TOTAL** | **43,098** | **47,175** | **8,124** | **9,279** | **9,682** | **10,635** | **51,160** | **56,454** | **$5,194,206** | **$480,853** | **$559.78** | **$45.21** |
| **$5,675,059** | |

\* 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: $5,194,206/9,279 = $559.78. In the case of Total Cost/Square Footage for Renovation, this calculation is as follows:

$480,853/10,635 = $45.21. These totals are reflected in the Capital Costs Chart above.

**Attachment 3 – Affiliated Parties Form**



**Applicant Information**

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

**Affiliated Parties**

Application Number: IA\_C\_A\_-2\_1\_0\_92\_9\_1\_2-c\_c

DRAFT

Version: 3-15-17

**DRAFT**

Applicant Name: jAscentria Care Alliance,Inc.

Contact Person; lt<athleen Harrell,Esq.

Phone: ls\_s\_74\_1\_3\_27\_o\_o IE-xIt: -

ITitle; Attorney

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Affiliated Parties** | | | | | | | | | | | | |
| 1.9 **Affiliated Parti.es:**  List all officers,members of the board of directors, trustees,stockholders, partners, and other Persons who havean equity or otherwise controlling inte.rest in the application, | | | | | | | | | | | | |
| Add/ Del Rows | Name (Last) | Name (First) | Mailing Address | City | State | Affiliation | Position withaffiliated entity  (or with Applicant) | Stock, shares,or partnership | Percent Equity  **{numbers**  only) | Convictions or violations | List other healthcare facilities affiliated with | Business relationship With  Applicant |
| [±EJ | Bartholomew | Alexander | 91 AveryHeightsDrive | Holden | **MA** | Ascentria C.reAIHance,Inc. | BoardDirector |  | **0%** | No |  | No |
| [±][J | Bettigole | Michelle | 431 Old PovertyRoad | SO<Jthbury | CT | AscentrlaCareAlliance,Inc. | EVP/CSCO |  | **0%** | No |  | No |
| [±][:] | Bovill | Angela | **4** Sanct\JaryDrive | Smtham | NH | Ascentrla eareAlliance,Inc. | PresldenVCEO/BoardDirector |  | **0%** | No |  | No |
| E][J | Browne | Tara | 8HighStreet | Brookfield | MA | Ascenlriaure Alliance,Inc. | CorporateClerk |  | 0% | No |  | No |
| [±][:] | Cowlagl | Ashsish | 25 Whlpoorwlll Drive | Shrewsbury | **MA** | AscentrlaCareAlliance,Inc. | BoardDirector |  | 0% | No |  | No |
| E][J | Gaylln | **Karen** | 180 Mildred arc.le | Concord | **MA** | Ascentria CareAllrance,Inc. | BoardDirector &Secretary |  | **0%** | No, |  | No |
| [±][J | Goodman | Rev.*Ross* | 69 Mystic ValleyParkway | Winc ester | MA | A.scentriaure Alliance,Inc. | BoardDirector |  | **()'Ii,** | lllo |  | No |
| [±][:] | Gtelmann | Garth | 975 Memor1al Orlve,11108 | Cambridge | **MA** | AscentrlaCareAlliance,Inc. | BoardDirector&Financial Secretary |  | **0%** | No |  | No |
| [±][J | Hamilton | Scott | 14Mu»elCoveLane | Falmouth | ME | AscentrlaCareAlliance,Inc. | BoardDirector |  | 0% | No |  | No |
| [±][J | Jenoure | Frederrc | 2 Genoa Street | **Worcester** | MA | Ascentrla Caro Alliance,Inc. | BoardOlrector &.ViceChaTr |  | **0%** | No, |  | No |
| [±][:] | Klnney | Jeffrey P. | 61 Asher Street | **Natick** | MA. | Ascentria C.reAlliance.Inc. | EVP/C50 |  | **0%** | No |  | No |
| [±]El | Luster | Stacey | 4B6 Chandler Street | **Worcester** | **MA** | **AscerrtriaCare Allrance1 Inc.** | BoardDirector |  | **0%** | No |  | No |
| [±][:] | Mayo | WIiiiam | 15 Roselin A.v"'1ue | Quincy· | **MA** | A.!centria G,reAllfance,Inc. | BoardDlrector,& Chair |  | 0% | No |  | i'IO |
| EJ[:J | Mitchell | Aimee | 248 Brook Street | Rehoboth | MA | t,scentriaC.reAIUance,Inc. | EVP/CC50 |  | 0% | No |  | No |

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| 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 | 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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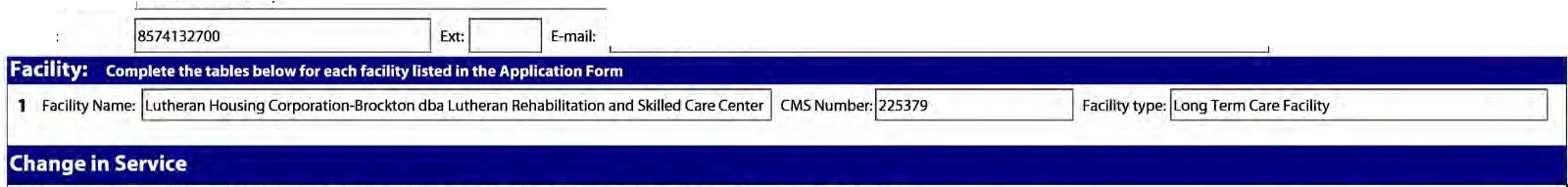
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**Attachment 4 – Change in Service Form**



Application Number.IA\_C\_A\_-2\_1\_0\_9\_29\_1\_2\_-C L

**Applicant Information**



Applicant Name: IAscentria Care Alliance,Inc. Contact Person; IK<!thleen Harrell,Esq.

Phone:

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

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

**Change in Service**

Original Application Date0\_:9I\_12\_9\_12\_0\_2\_1

Version: DRAFT

6-14-17

**DRAFT**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2.2 Complete the chart below with existingand planned servicechanges. Addadditional servlces with in each grouping if applicable. | | | | | | | | | | | | | | | |
| dd/De Rows |  | Licensed Beds  Existing | Operating Beds  Existing | Change in Number of Beds ( +/-)  Licensed Operating | | Number of Beds After Project Completion (c.alculated)  Licensed Operating | | Patient Days  (Current/ Actual) | Patient Days  Projected | Occupancy rate for Operating Beds  Current Beds Projected | | | Average Lengthof Stay  (Days) | Number of Discharges  Actual | Number of  Discharges  Projected |
|  | **Acute** |  | | | | | | | | | | | | | |
|  | Medical/Surgical |  |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |
|  | Obstetrics (Maternity) |  |  |  |  |  |  |  |  |  | 0% | 0% |
|  | Pediatrics |  |  |  |  |  |  |  |  |  | 0% | 0% |
|  | Neonatal IntensiveCare |  |  |  |  |  |  |  |  |  | 0% | 0% |
|  | ICU/CCU/SICU |  |  |  |  |  |  |  |  |  | 0% | 0% |
|  |  |  |  |  |  |  |  |  |  |  | 09!, | 0% |
|  | Total Acute |  |  |  |  |  |  |  |  |  | 09!, | 091, |
|  | **Acute R.ehabilitation** |  |  |  |  |  |  |  |  |  | 0% | 09/r |
| + - |  |  |  |  |  |  |  |  |  |  | 0% | 0% |
|  | TotalRehabilitation |  |  |  |  |  |  |  |  |  | 0% | 0% |
|  | **Acute Psychiatric** |  | | | | | | | | | | | | | |

Change in Service Ascentria Care Alliance, Inc. ACA-21092912-CL 09/29/2021 12:10pm Pagel of3

V\dd/Dell Rows

Licensed Beds

Operating Change in Number of Beds Beds (+/-)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Existing | Existing | Licensed | Operating | Licensed | Operating | Actual) | Projected | Current Beds | Projected | (Days) | Actual | Projected |
|  | Adult |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |
|  | Adolescent |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |
|  | Pediatric |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |
|  | Geriatric |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |
| **+lr-l** |  |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |

Number of Beds After Project Completion (calculated)

Patient Days (Current/

Patient Days

Occupancy rate for Operating Average Number of Beds Length of Discharges

Stay

Number of Discharges

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Total Acute Psychiatric |  |  |  |  |  |  |  |  | 0% | 0% |  | | |
| **Chronic Disease** |  |  |  |  |  |  |  |  | 0% | 0% |
| **+II-I** |  |  |  |  |  |  |  |  | 0% | 0% |
| Total Chronic Disease |  |  |  |  |  |  |  |  | 0% | 0% |
| **Substance Abuse** |  |  |  |  |  |  |  |  |  |  |
| detoxification |  |  |  |  |  |  |  |  | 0% | 0% |
| short-term intensive |  |  |  |  |  |  |  |  | 0% | 0% |
| **+lr-l** |  |  |  |  |  |  |  |  | 0% | 0% |
| Total Substance Abuse |  |  |  |  |  |  |  |  | 0% | 0% |
| **Skilled Nursing Facility** |  |  |  |  |  |  |  |  |  |  |
| Level II |  |  | 17 | 17 | 66 | 66 | 16,223 | 23,136 | 91% | 96% | 56.4 | 287.64 | 410.21 |
| Level Ill | 58 | 58 | -17 | -17 | 41 | 41 | 20,953 | 14,373 | 99% | 96% | 154.46 | 135.57 | 92.99 |
| Level IV | 43 | 43 | 0 | 0 | 43 | 43 | 14,605 | 14,605 | 93% | 93% | 249.67 | 58.5 | 58.5 |
| **+II-I** |  |  |  |  |  |  |  |  | 0% | 0% |  |  |  |

Total Skilled Nursing

49

49

Volume

150

150

0 0 150

150

51,781

52,114

95%

95% 460.53 481.71

561.7

2.3 Complete the chart below If there are changes other than those listed in table above.

Add/Del **List other services** if Changing e.g. OR, MRI, etc

Rows

[±l[J

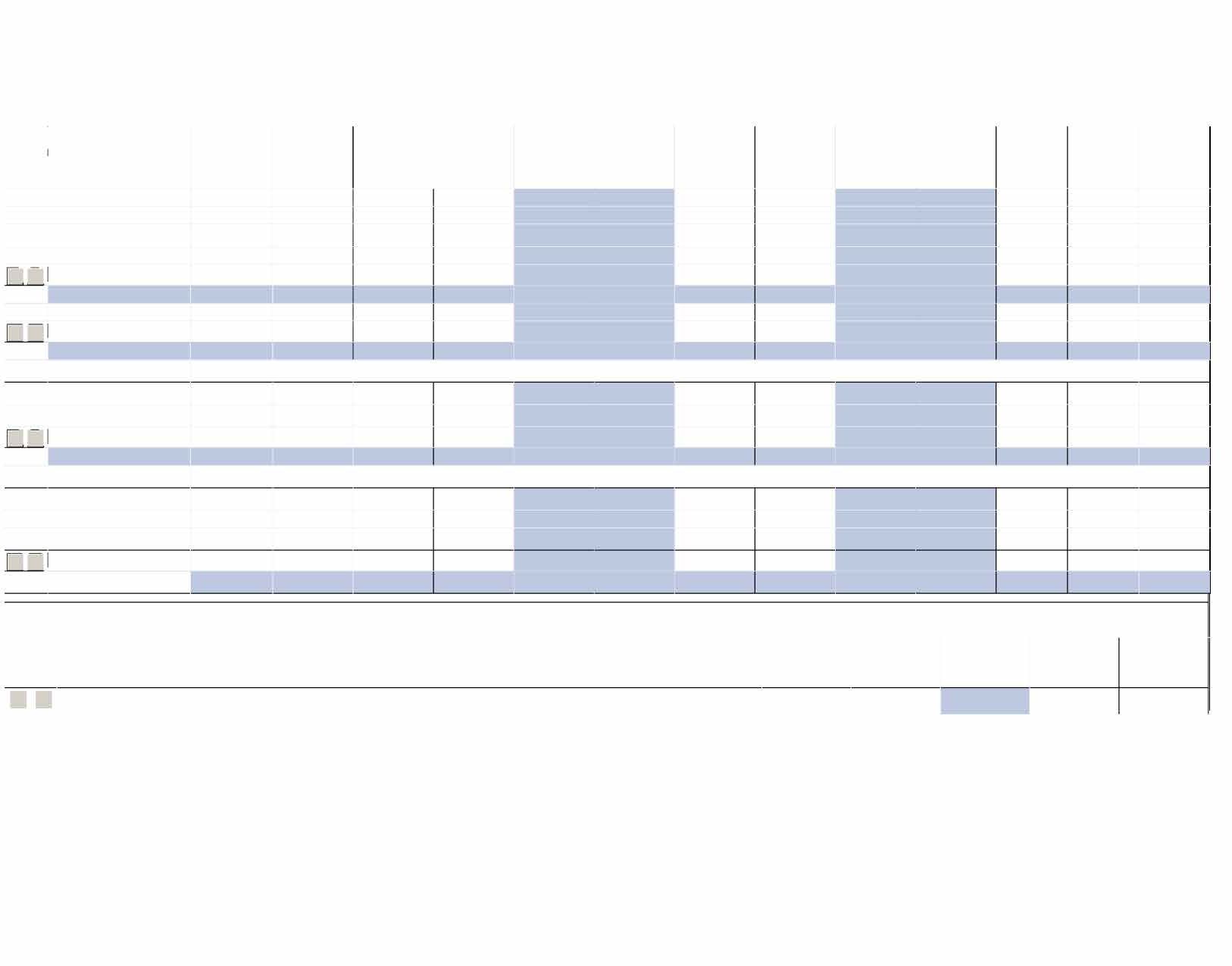
Existing Volume Proposed

\*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.

|  |  |  |
| --- | --- | --- |
| Existing Number | Change in | Proposed |
| of Units | Number+/- | Number of Units |

\*\*Please note that the Applicant includes the Facility's Level IV bed data to provide Facility-wide totals. However, the Level IV beds are not involved in the Proposed Project.

Change in Service Ascentria Care Alliance, Inc. ACA-21092912-CL



09/29/2021 12:10 pm

Page2 of 3

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

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E-mail submission to Determination of Need

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Change in Service Ascentria Care Alliance, Inc. ACA-21092912-CL 09/29/2021 12:10 pm Page 3 of 3

**Attachment 5 – Notice of Intent**

**8A** | TUESDAY, SEPTEMBER 14, 2021 | **TELEGRAM & GAZETTE**

**Leicester sets stage to buy Becker College campus**

Voters to decide if town can use campus for schools, other uses

**contributor\_409656**

Worcester Telegram & Gazette USA TODAY NETWORK

LEICESTER - Voters on Tuesday will tackle the ﬁrst of two votes needed if they desire to buy the campus of the former Becker College to use for some of the town’s schools and other purposes.

A special town meeting on the matter will be held at 7 p.m. at the Becker College gymnasium, 963 Main St. Oﬃcials are hoping voters will agree to override the constraints of tax-limiting Proposition 2 1/2 to spend

$19.9 million of which $17.8 million would be used to buy the property with a $2 million contingency for re- pairs, studies and other potential expenses.

The property, just over 44 acres, also includes 19

buildings and the town would borrow the money need- ed for the purchase, paying it back over 20 years, ac- cording to documents prepared for the meeting.

The actual cost could be reduced if, during the ﬁrst two years of ownership, the town sells parcels not deemed useful to the community. Residents would be- gin paying back the funds in ﬁscal 2025.

A property owner whose home is assessed at the average of $259,606, would pay $90.86 in additional taxes for an annual increase of just over $300. The pro- ject will add 35 cents to the tax rate.

Oﬃcials said the town’s tax rate will go down in ﬁs- cal 2025 because the police station, and Hillcrest and highway equipment debt will be paid in full, dropping the cost of debt exclusions on the tax rate by $0.41 per thousand. This reduction of $106.44 results in a net in- crease of $111.63 for all excluded debt to the average home in ﬁscal 25, according to the town meeting war- rant.

Christine L. Cassidy, chairwoman of the Board of Trustees, announced the closure in March, and stu- dents began looking for alternatives during what be- came their ﬁnal semester at the school which had cam- puses in Worcester and Leicester.

Oﬃcials said acquiring the campus could help re- solve some expensive issues plaguing some of Leices- ter’s schools.

Voters will also be asked for $350,000 from unex- pended funds in the treasury known as free cash. That money would be used for utilities, insurance, grounds maintenance and security and other items at Becker. Also on the warrant are citizen’s petitionary articles seeking to establish a recall bylaw for the town that would set up a process for removing public oﬃcials from oﬃce and to disband the Moose Hill Water Com-

mission, handing oﬀ their duties to the Select Board.

# Dentists

Continued from Page 1A

“Independent dentists who work in rural areas and suburbs outside Worcester are in a vulner- able spot. The dental practice landscape is changing, and the small, private practices that are an essential part of the fabric of our communities may soon disappear,” stated ADAPT in an email to the Telegram & Ga- zette.

**Why is this happening?**

One is young dentists prefer big cities because they feel that’s where the action is, professionally and personally.

“Even Worcester is struggling to hold its own against Boston,” reads ADAPT’s email.

Another reason is younger dentists leave school with steep educa- tion loans that fall be- tween $250,000 to



$300,000, said Dr. Su- zanne Ebert, ADAPT vice president, dental practice and relationships. That burden makes it nearly impossible for a young dentist to buy a practice. The proliferation of dental service organiza- tions is a factor. Often owned by business enti- ties like venture capital- ists, DSOs run the busi- ness side of things and hire dentists to care for patients. DSOs are attrac- tive to younger dentists, ADAPT said in its email, because it frees them from the headaches of

owning a practice.

Verdier is a partner in Bedi Dental Group, which he described as a small DSO.

Negative impacts tied to dwindling rural prac- tices, Ebert said, include the necessity for families to visit hospital emergen- cy rooms when an infect- ed tooth or other compli- cation becomes a calami- ty.

Ebert noted dental bills from emergency room visits average

$5,000, and she has seen them run as high as

$20,000.

Families will also be forced to take their kids out of school and miss a day of work, so they can travel to the nearest city to see a dentist.

Without access to a lo- cal dentist, preventive care can fall by the way- side, said ADAPT. A sce- nario that increases the risk of serious dental in- fections.

“These infections can kill you. It’s not some- thing to play around with,” Ebert said.

**Numbers back the trend**

ADAPT supplied infor- mation that highlights a preference by young den- tists for cities over the suburbs and rural areas.

Dentists register for ADAPT services, and based on 732 registra- tions so far this year, 60% said they prefer to work or own a practice in an ur- ban area, compared to 40% in a small city or ru-

ral community.

Another ﬁgure high- lights the trend — an 11% decline nationwide in the number of dentists work- ing in solo practices be- tween 1990 to 2015, ac- cording to Dr. Paul Farsai, clinical professor in the Department of General Dentistry at Boston Uni- versity Goldman School of Dental Medicine.

Farsai attributed the ﬁgures to the American Dental Association. In 1990, 81% of dentists worked in solo practices, compared to 70% in 2015, the most recent year’s ﬁg- ures available to Farsai.

The Telegram & Ga- zette requested employ- ment ﬁgures for recent graduates at Tufts and Boston University dental schools to determine where those former stu- dents are working. A BU spokeswoman said the school’s Career Re- sources Department does not track where dental students move on to after graduation, as many pur- sue residencies after den- tal school.

Tufts does not track

data down to urban ver- sus rural employment, said a school spokes- woman.

|  |
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**Nothing new**

The issue of access to quality dental care in ru- ral areas has been a na- tionwide problem for decades, Farsai said. And communities outside of Worcester aren’t im- mune, he said.

A big reason behind the struggle is ﬁnancial.

In rural communities, many families don’t have insurance, leaving pay- ments made by cash or Medicaid. And because fee structures diﬀer be- tween urban and rural areas, Medicaid reim- bursements to dentists tend to be lower in rural communities, Farsai said. Reimbursements are based on the ZIP code where a dentist oﬃce is located, and they’re cal- culated as the average of dental fee claims submit-

ted in that ZIP code.

Additionally, Medicaid doesn’t cover every pro- cedure. In Boston or Worcester, families gen- erally have the means to pay for a root canal with cash, or through an em- ployer’s insurance plan. But in rural areas, where family incomes tend to be lower, Medicare may not cover a root canal, so the tooth is pulled, Farsai said.

The ADAPT believes high rates of Medicaid re- imbursement in Massa- chusetts are a beneﬁt for young dentists looking to buy or join a practice in rural areas.

Government reim- bursement in Mass- Health, the state’s Medi- caid health insurance program, is 70% of com- mercial rates, according to the American Dental Association Health Policy Institute. That puts Mas- sachusetts in the top ﬁve states nationally for re- imbursement.

There is also the issue of some graduates aspir- ing to enter specialized practices, like implant



dentistry and surgical procedures, Farsai said. In rural areas, Medicaid reimbursements may not cover expenses for these procedures, or patients can’t aﬀord them.

To solve the problem of declining access to quality dental care in ru- ral communities, Farsai said the industry needs to focus on one aspect of the problem at a time, and fully understand each one.

“We have to look at all the variables. This prob- lem has been around for ages,” Farsai said.

**No shortage of dentists**

Dr. Michael Cooper owns his own practice, Cooper Dental, in Whi- tinsville. He worked there after graduating from Tufts dental school and eventually bought the practice from his father.

Two issues are associ- ated with access to dental care, Cooper said.

One is location, as ac- cess diﬀers across the country. In Worcester County, there is no short- age of dentists, Cooper said.

The second issue is high student debt pre- vents young dentists from buying a practice.

“Horrible” is how Cooper described the proliferation of DSOs, be- cause he believes high turnover in those prac- tices is an impediment to building trusting rela- tionships with patients.

DSOs contact Cooper to ask if he’s interested in selling his practice. He also receives unsolicited oﬀers from brokers, but has no interest in selling. “There is no lack of people who want to pur- chase practices,” Cooper

**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 Housing Cor- poration-Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center (“Facility”) located at 26 Harvard Street, Worcester, MA 01609. 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 maximum capital expenditure is

$7,450,550. The Applicant does not anticipate any price or service impacts on the Applicant’s existing Patient Panel as a result 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.

said.

**More education the answer**

ADAPT is attempting to educate younger den- tists about the beneﬁts of joining or buying a rural practice. Advantages, ac- cording to ADAPT, in- clude less expensive overhead, better work- life balance and, in some cases, more earning po- tential to pay oﬀ student loans.







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WM-0000475914-01

Verdier realized that balancing a practice in the bustling New York City market with the re- sponsibilities of family life was too much of a grind. So, he relocated his family to the Worcester area, and he’s found it has a lot to oﬀer — great schools, loads of cultural attractions, a rich arts community and a robust business environment to grow his practices.

“It was a no-brainer,” Verdier said of his deci- sion to come to Central Massachusetts.





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**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 Housing Cor- poration-Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center (“Facility”) located at 26 Harvard Street, Worcester, MA 01609. 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 maximum capital expenditure is

$7,450,550. The Applicant does not anticipate any price or service impacts on the Applicant’s existing Patient Panel as a result 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.

**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 Fair Havens, Inc. d/b/a Quaboag Rehabilitation and Skilled Care Center (“Facility”) located at 47 East Main Street, West Brookﬁeld, MA 01585. 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-den- sify three- and four-bedded resident rooms to private and two-bedded rooms (“Proposed Proj- ect”). The total value of the Proposed Project based on the maximum capital expenditure is

$6,111,556. The Applicant does not anticipate any price or service impacts on the Applicant’s existing Patient Panel as a result 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.

290 Auto Body, Inc. 73 West Boylston Dr., Worcester, MA 01606 serves Public Notice that we intend to sell/ take title on one 2015 Ford F-150 Platinum Black in color VIN#1FTEW1EF7FFC34729. Owner Glenfield Phillips 29 Chevy Chase Rd. Worcester, MA 01606

September 14, 15, 16, 2021

**LEGAL NOTICES**

**LEGAL NOTICES**

**LEGAL NOTICES**

**Commonwealth of Massachusetts The Trial Court**

**LEGAL NOTICES**

**Probate and Family Court**

Docket No. WO21P2955EA Worcester Probate and Family Court

225 Main Street, Worcester, MA 01608

(508) 831-2200

**CITATION ON PETITION FOR FORMAL ADJUDICATION**

**Estate of: Ronald O Sanborn Date of Death:** 04/03/2021

To all interested persons: A Petition for **Formal Probate of Will with Personal Representa- tive** has been filed by: **Kevin O Sanborn** of **Shrewsbury, MA** and **Leigh R Sanborn** of **Shrewsbury, MA** requesting that the Court enter a formal Decree and Order and for such other re- lief as requested in the Petition. The Petitioner re- quests that: **Kevin O Sanborn** of **Shrewsbury, MA** and **Leigh R Sanborn** of **Shrewsbury, MA** be appointed as Personal Representative(s) of said estate to serve **Without Surety** on the bond in **an unsupervised administration.**

**IMPORTANT NOTICE**

**You have the right to obtain a copy of the Petition from the Petitioner or at the Court. You have a right to object to this proceed- ing. To do so, you or your attorney must file a written appearance and objection at this Court before: 10:00 a.m. on the return day of 10/05/2021.**

**This is NOT a hearing date, but a deadline by which you must file a written appear- ance and objection if you object to this pro- ceeding. If you fail to file a timely written appearance and objection followed by an Affidavit of objections within thirty (30) days of the return day, action may be taken without further notice to you.**

**UNSUPERVISED ADMINISTRATION UNDER THE MASSACHUSETTS UNIFORM PROBATE CODE (MUPC)**

**A Personal Representative appointed under the MUPC in an unsupervised administra- tion is not required to file an inventory or annual accounts with the Court. Persons in- terested in the estate are entitled to notice regarding the administration directly from the Personal Representative and may peti- tion the Court in any matter relating to the estate, including the distribution of assets and expenses of administration.**

**CONSTRUCTION**

**& TRADES**

**LEGAL NOTICES**

**Commonwealth of Massachusetts The Trial Court**

**LEGAL NOTICES**

**Probate and Family Court**

Docket No. WO21P2953EA Worcester Probate and Family Court

225 Main Street, Worcester, MA 01608

(508) 831-2200

**CITATION ON PETITION FOR FORMAL ADJUDICATION**

**Estate of: Robert W Wahlgren Date of Death:** 07/19/2021

To all interested persons: A Petition for **Formal Probate of Will with Personal Representa- tive** has been filed by: **Cynthia S Sestito of North Grafton , MA** requesting that the Court enter a formal Decree and Order and for such oth- er relief as requested in the Petition. The Petitioner requests that: **Cynthia S Sestito of North Grafton , MA** be appointed as Personal Representative(s) of said estate to serve **Without Surety** on the bond in **an unsupervised admin- istration.**

**IMPORTANT NOTICE**

**You have the right to obtain a copy of the Petition from the Petitioner or at the Court. You have a right to object to this proceed- ing. To do so, you or your attorney must file a written appearance and objection at this Court before: 10:00 a.m. on the return day of 10/05/2021.**

**This is NOT a hearing date, but a deadline by which you must file a written appear- ance and objection if you object to this pro- ceeding. If you fail to file a timely written appearance and objection followed by an Affidavit of objections within thirty (30) days of the return day, action may be taken without further notice to you.**

**UNSUPERVISED ADMINISTRATION UNDER THE MASSACHUSETTS UNIFORM PROBATE CODE (MUPC)**

**A Personal Representative appointed under the MUPC in an unsupervised administra- tion is not required to file an inventory or annual accounts with the Court. Persons in- terested in the estate are entitled to notice regarding the administration directly from the Personal Representative and may peti- tion the Court in any matter relating to the estate, including the distribution of assets and expenses of administration.**

**WITNESS, Hon. Leilah A Keamy, First Justice**

**GENERAL**

**GENERAL**

**Roofers and Laborers** for full-time employment at Barnard Roofing located in Worcester, MA. We offer health insurance, 401K retirement plan, holidays and vacation. Apply in person at 100 North St.

Worcester or email resume to [admin@gabarnard.com](mailto:admin@gabarnard.com) or call 508-755-5104.

**RN/LPN Full Time for 3pm-11pm Shift**

Oasis at Dodge Park is looking for Registered Nurse (RN) / or Licensed Practical Nurses (LPN)– for a full time (32/40 hours) position for the evening shift (3pm-11pm).

Call us today at (508) 853-8180 or email your resume to [m.shalev@dodgepark.com](mailto:m.shalev@dodgepark.com)

Great compensation and beneﬁt package.

**12-Hour Machine Operator positions starting at $18/hr**

12-hour machine operator positions starting at $18.00/hr. No experience necessary! Must be 18+. Apply at 40 Francis St, Leominster, MA 01453

**HIRING! IMMEDIATE OPENINGS!**



PremaTech Advanced Ceramics, located in Worcester, MA is hiring Machinists of all skill- level and Quality Inspectors for second and third shifts. PremaTech offers competitive wages, *comprehensive beneﬁts*, ON THE JOB TRAINING, *shift differential for off-shifts* AND a *hiring incentive*!

**Project Manager/Estimator**

Patriot Restoration is seeking Project Manager/ Estimator to ﬁll immediate opening in the greater Boston area. Looking for an organized individual capable of planning and managing a wide range of projects from start to ﬁnish. Able to coor- dinate with design, owner and ﬁeld personnel. Competative wage and excellent beneﬁt pack- age. Additional information upon request. send resume to [bpedley@patriotrestoration.com](mailto:bpedley@patriotrestoration.com)

**Outside Sales Engineer**

Sales of Pumps, Compressors, Motors and Service to Customers in Easern MA, RI and NH. Email Resume to: [Sales@BrierlyLombard.com](mailto:Sales@BrierlyLombard.com)

**Service Technician**

Field and In-House Service Tech wanted for Pumps, Compressors, Motors, and related equip- ment. Email Resume: [Sales@BrierlyLombard.com](mailto:Sales@BrierlyLombard.com)

**PROFESSIONAL**



**PROFESSIONAL**

**ESTIMATOR**

Roofing company located in Worcester is accepting applications for a full-time estimator. Applicant must be self-motivated, have a professional attitude and highly organized with significant estimating experience. Microsoft Outlook, Excel, Word experience preferred. Please send resume to: [admin@gabarnard.com](mailto:admin@gabarnard.com)

sailboat across the water! Centrally located easy to highways Rte 20 & MA Pike. Get away & relax on your expansive deck - awesome views sun- sets! 199 Sunset Dr, Charlton. $329,900. Jo-Ann 508-943-7669 Maria 508-873-9254 RE/MAX Adv 1.

**Wells Beach**

New Models just in!!! Also a few gently used homes! Close to Beach! Golf! & Attractions! 3 Heated Pools! Clubhouses! Tennis! Trolley! Much More! 207-337-2542 [www.Meadowledge.com](http://www.Meadowledge.com/)

**WORCESTER WEST SIDE AMAZING!!**

Extrodinary custom wood/stone contemporary. quality craftmanship. 4br/3 full & 2 half bath. Spa- cious rms, OFP, LR boasts floor-ceiling stone fplc., soaring ceilings, gourmet EI kit. w/ gran. SS appl.,

+ form. DR, 2 sep. bedrm suites w/ WI closets, balcony. Sun drenched atrium, walls of window sliders, pro landscaped sculpture gardens, granite patios, waterfall, koi pond, stone walls, prvt. yard on deadend st. breathtaking home, a true oasis.

$998,777 Maria Smith/RENET 508-845-9974

**LAND**



**LAND**

**LEICESTER:** Build your dream home! 1.23 acs, wooded lot, water/sewer. Conv loc. $78k.

Maria Smith RENET 508-845-9974



**APARTMENTS**

**Rentals**

**Worcester \*\*\*\*\* 31 Caroline Street**

Plantation Street area...Brand new One bedroom apartment...incl wash/dry, storage ,off street parking , heat and h/w...No smoking ,No pets . To view apartment 508-756-2147 or

**APARTMENTS**

[cathy@botanybayproperties.com](mailto:cathy@botanybayproperties.com)

**Worcester...Center Hill Apts**

503-505 Mill St. The Tatnuck area’s newest apart

ment homes. large 1 & 2 BR, W/D in each apt, storage, elevator, heat & hw incl.,nice walking area. No pets, No smoking. 508-756 2147 or

[cathy@botanybayproperties.com](mailto:cathy@botanybayproperties.com)

**WORCESTER SUBSIDIZED** housing. 1 person only. Low rents, a great, quiet place. All included: security to cable TV. Ref., CORI. 508-799-7975

**LEGAL NOTICES**



**LEGAL NOTICES**

**Commonwealth of Massachusetts The Trial Court**

**Probate and Family Court**

Docket No. WO21P0117EA Worcester Probate and Family Court

225 Main Street, Worcester, MA 01608

(508) 831-2200

**CITATION ON PETITION FOR SALE OF REAL ESTATE BY A PERSONAL REPRESENTATIVE**

**Estate of:** Barbara J Whalen

**Date of Death:** 10/30/2020

To all interested persons: A Petition for Sale of Re- al Estate has been filed by: **Rachel Caron** of **Nashua, NH** requesting that the Court authorize the Personal Representative to sell the decedent’s real estate at a private sale.

**You have the right to obtain a copy of the Petition from the Petitioner or at the Court. You have a right to object to this proceed- ing. To do so, you or your attorney must file a written appearance and objection at this Court before: 10:00 a.m. on the return day of 10/05/2021.**

**This is NOT a hearing date, but a deadline by which you must file a written appear- ance and objection if you object to this pro- ceeding. If you fail to file a timely written appearance and objection followed by an affidavit of objections within thirty (30) days of the return day, action may be taken without further notice to you.**

**WITNESS, Hon. Leilah A Keamy, First Justice of this Court.**

Date: September 02, 2021

Stephanie K. Fattman, Register of Probate

September 14, 2021

**TOWN OF SHREWSBURY LEGAL NOTICE**

Notice of Meeting - G.L. Chapter 131, s. 40

Notice is hereby given in accordance with the pro- visions of General Laws, Chapter 131, s. 40, that Mark S. Spencer, 40 Lamplighter Drive, Shrews- bury has filed a Request for Determination of Ap- plicability for the installation of a gas service line at 40 Lamplighter Drive.

A public meeting will be held on the above request at **7:00 p.m. on Tuesday Evening, September 21, 2021**, in the Selectmen’s Meeting Room, Ri- chard D. Carney Municipal Office Building, 100 Ma- ple Avenue, Shrewsbury.

**SHREWSBURY CONSERVATION COMMISSION**

John Ostrosky, Chairman

September 14, 2021

**MISC. PETS**

**MISC. PETS**

**German Shorthaired Pointer Pups** AKC Registered, shots, dewormed!

Field champion bloodlines! Ready Now! 860-684-2252

**AKC Beagle Puppy** One female left. She is great with kids and loves to run and play. She will be 25-30 lbs when full-grown. $1200 860-680-2955

**Bichapoos** Bichon/Toy poodle Mix - $1500, Raised with children, 2 males available, 860-942-2651

**INFORMATION**



**NFORMATION**



**Happy 60th Anniversary Dixie and Jim Brigham!** We are blessed to have you in our lives and love you dearly - Terri, Jim & Gail, Patty & Vijay and your grandchildren Liz, Meg, Mike, Andrew, Joe, Tyler & Dylan.



**ARTICLES FOR SALE**

**CASH FOR CARS** AABLE AUTO BUYERS /

**ARTICLES FOR SALE**

Mass Auto RecyclingIncBuyingcars,trucks,m/c. Junk,Wrecked,Repairable,Good Used.Paying thou- sands for some.In Worcester for over 40 years.Call Larry 508 769 3962

**King Philip Coin Buying Coins, Notes, Sterling & Gold** Always buying Coins and Collectibles - Call for an Appointment - 508-859-0707 -

324 Grove St. Worcester Coin Dealer- We also make house calls - FREE Appraisals-

**TOWN OF SHREWSBURY LEGAL NOTICE**

Notice of Meeting - G.L. Chapter 131, s. 40

Notice is hereby given in accordance with the pro- visions of General Laws, Chapter 131, s. 40, that William & Janice Ryzewski, 38 Brookway Drive, Shrewsbury have filed a Request for Determination of Applicability for the removal of trees at 38 Brookway Drive.

A public meeting will be held on the above request at **7:00 p.m. on Tuesday Evening, September 21, 2021**, in the Selectmen’s Meeting Room, Ri- chard D. Carney Municipal Office Building, 100 Ma- ple Avenue, Shrewsbury.

**SHREWSBURY CONSERVATION COMMISSION**

John Ostrosky, Chairman

September 14, 2021

**ARTICLES FOR SALE**

**ARTICLES FOR SALE**

**WANTED TO BUY** WANTED - CASH PAID - ANTIQUES, OLD RELIGIOUS MEDALS & ROSARIES, OLD WATCHES & CLOCKS, OLD BOTTLES, JARS, CROCKS & JUGS, OLD MARBLES, LOCAL SOU- VENIRS & ADVERTISING, OLD COIN BANKS, OLD SIGNS, 1920s & OLDER PAPER ITEMS, LETTERS, STAMPS & ENVELOPES, OLD PHOTOS, COSTUME, SILVER & GOLD JEWELRY, OLD KNIVES, TOKENS & COINS, OLD SILVERPLATE & STERLING, OLD TOYS, CARS & TRUCKS, OLD SIGNS & MILITARY ITEMS, OLD LEATHER BOUND BOOKS, OLD SMOKING PIPES & CIGARETTE LIGHTERS, OLD PAINTINGS, OLD FOUNTAIN PENS. I BUY MANY KINDS OF OLDER ITEMS, ONE PIECE OR AN ENTIRE ESTATE. PLEASE CALL MY CELL PHONE ANYTIME. 413- 237-3751

**BUYING > RECORDS/COMICS/MAGAZINES+**

**WANTED >** Lp Record Albums, Single 45’s, Cd’s, Reel Tapes, Video Games, Comic Books & Graphic Novels, Old Books & Magazines, Artwork, Posters, Toys, Baseball Cards etc, Musical Instruments++ Worcester, MA. / Central MA. +++

Dave 774-414-8687 [dchartwell@hotmail.com](mailto:dchartwell@hotmail.com)

**CHIMNEY CLEANING**



**CHIMNEY CLEANING**

**FOUNDATION REPAIR/CONCRETE (ALL KINDS)**

Waterproofing, & repointing, stairs repair. Sidewalks, **MASONRY**. Estimates.

Quality Chimney 508-410-4551

**ONLY $99** Quality Chimney any 1 flue cleaning;

$50 off chimney caps or masonry (all kinds). Relining. NEW ROOFS Remodeling Free inspection/ins. 508.752.1003

**RUBBISH REMOVAL**



**RUBBISH REMOVAL**



**MJH SERVICES LLC - DUMPSTER RENTALS:**

MJH Services provides Dumpster rentals in the Worcester County Area. With competitive rates & professional service - Call us for a quote or to schedule a drop off today! 774-450-5136

10 Yard Dumpster Rental - $385 15 Yard Dumpster Rental - $455 20 Yard Dumpster Rental - $525

**WITNESS, Hon. Leilah A Keamy, First Justice**

**of this Court.**

Date: September 07, 2021

Stephanie K. Fattman, Register of Probate

September 14, 2021

**Commonwealth of Massachusetts The Trial Court**

**Probate and Family Court**

Docket No. WO99P1634VE1

Worcester Probate and Family Court 225 Main Street, Worcester, MA 01608

(508) 831-2200

**CITATION ON PETITION FOR FORMAL ADJUDICATION**

**Estate of: George M Mlelikian Date of Death:** 04/27/1999

To all interested persons: A Petition for S/A- **Formal Probate of Will** has been filed by: **Betty Jane Martinelli** of **Shrewsbury, MA** request- ing that the Court enter a formal Decree and Order and for such other relief as requested in the Peti- tion.

**IMPORTANT NOTICE**

**You have the right to obtain a copy of the Petition from the Petitioner or at the Court. You have a right to object to this proceed- ing. To do so, you or your attorney must file a written appearance and objection at this Court before: 10:00 a.m. on the return day of 10/05/2021.**

**This is NOT a hearing date, but a deadline by which you must file a written appear- ance and objection if you object to this pro- ceeding. If you fail to file a timely written appearance and objection followed by an Affidavit of objections within thirty (30) days of the return day, action may be taken without further notice to you.**

**UNSUPERVISED ADMINISTRATION UNDER THE MASSACHUSETTS UNIFORM PROBATE CODE (MUPC)**

**A Personal Representative appointed under the MUPC in an unsupervised administra- tion is not required to file an inventory or annual accounts with the Court. Persons in- terested in the estate are entitled to notice regarding the administration directly from the Personal Representative and may peti- tion the Court in any matter relating to the estate, including the distribution of assets and expenses of administration.**

**WITNESS, Hon. Leilah A Keamy, First Justice of this Court.**

Date:September 09,, 2020

Stephanie K. Fattman, Register of Probate

September 14, 2021

**of this Court.**

Date: September 07, 2021

Stephanie K. Fattman, Register of Probate

September 14, 2021

**TOWN OF SHREWSBURY LEGAL NOTICE**

Notice of Hearing - G.L. Chapter 131, s. 40

Notice is hereby given in accordance with the pro- visions of General Laws, Chapter 131, s. 40, that Brassard Worcester County Realty Trust, 88 Old Faith Road, Shrewsbury has filed a Notice of Intent to restore bordering vegetated wetlands and Buf- fer Zone at 88 Old Faith Road.

A public hearing will be held on the above notice at **7:00 p.m. on Tuesday Evening, September 21, 2021**, in the Selectmen’s Meeting Room, Ri- chard D. Carney Municipal Office Building, 100 Ma- ple Avenue, Shrewsbury.

**SHREWSBURY CONSERVATION COMMISSION**

John Ostrosky, Chairman

September 14, 2021

**TOWN OF SHREWSBURY LEGAL NOTICE**

Notice of Hearing - G.L. Chapter 131, s. 40

Notice is hereby given in accordance with the pro- visions of General Laws, Chapter 131, s. 40, that Cytiva, 14 Walkup Drive, Westborough, MA 01581 has filed a Notice of Intent to construct a parking area and stormwater management system at 800 Boston Turnpike.

A public hearing will be held on the above notice at **7:00 p.m. on Tuesday Evening, September 21, 2021**, in the Selectmen’s Meeting Room, Ri- chard D. Carney Municipal Office Building, 100 Ma- ple Avenue, Shrewsbury.

**SHREWSBURY CONSERVATION COMMISSION**

John Ostrosky, Chairman

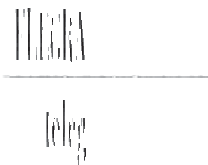
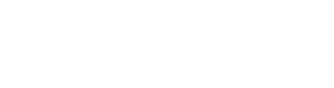
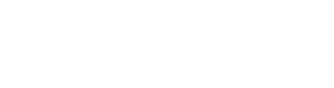
September 14, 2021

NOTICE OF COMMUNITY OUTREACH MEETING

Notice is hereby given that Sixan MA, LLC (“Sixan”) will hold a Community Outreach Meeting on **Octo- ber 18, 2021 at 7:00 PM** relative to its proposal to site a Marijuana Retail Establishment at 1110 Main Street in Whitinsville. The Community Out- reach Meeting will be held contemporaneously with a Board of Selectmen Meeting at Town Hall, 7 Main Street, Whitinsville, MA 01588.

Interested members of the community will have the opportunity to ask questions and receive an- swers from company representatives about the proposed facility and operations.

September 14, 2021



*Place your ads using self service*

telegram.com/AnytimeAds

**MARMADUKE by Brad Anderson**

**Attachment 6 – Articles of Organization**

**FORM** C0-18k.M :ZS00.12/81-0907815 *Vif.' D"(* ..*'1*



l!I11mmanfue11ltlt **rd 111arltusetts** *O1/L 01/ln¥U*

FEDERAL IOENTIFYCATION

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

**Michael Joseph** Connolly, ***S«retary***

**RESTATED ARTICLES OF ORGANIZATION**

.General Laws. Chapter 180, Section 7

NO. 04-24 96563

*6 " ti,o&d*

This certificate must be submitted to the Secretary of the Commonwealth within sixty days after the date of the vote of members or stockholders adopting the restated articles of organization. The fee for filing this certificate is

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

Edith Lohr Alfred Ambrose

Lutheran Service Association of New England, Inc.

. Clerk/ of

·····················.·.·················································································........................................................................................

**(Name** ol Corporat,onl

located at ....Q ....APP..+.....tt.tJJ.,....nJJ.,....2. .1...W9.?;. . .§.t. E.J .9.?!-.S!.!.... . - - . .15.r.... ......9... .?..?.9....

dohereby certify that the following restatement of the articles of organization of the corporation was duly adopted *at*

a meeting held on December 1 .19 92 .by vote of ......15 members rilll'tl(

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

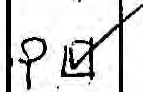
* corporation having capital stock, by the holders of at least two thirds of the capital stock having the right to vote thereonl:

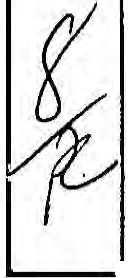
1. The name by which the corporation shall be known is:-

Lutheran Social Services of New England, Inc.

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

See Attached Insert A



NOTE: If provisions for which the space provided under Articles 2,J and 4 is not surticient addition, should be set out on continuation sheets to be numbered 2A, 2B, etc. Indicate under each Article where the provision is set out. Continuation sheets shall be on 81/J" J: 11" paper and must have a left-hand margin I inch wide for

·-----b-in-d-iri-g.-O-n-ly-o-n-e -si-de s'ho.u-ld/bLe/used. ,,\_L';:7\_. --*/*.*?*/*?7*J \_,

1. If the corporation has more than one class of members. the designation of such classes. the manner of election or appointment. the duration of memb rsh:p. jlnd the qualification and rights, including voting rights. of the members of 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 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 of any class of members. are as follows:-

See Attached Insert A

* + If there are no provisions state "None".

...

...

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 amended 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.

(2)

transfer

The corporation may sell, convey, lease, exchange, 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.

1. The corporation may purchase, take, 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.
2. 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.
3. 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.
4. The corporation may be an incorporator of other corporations of any type or kind.
5. The corporation may be a general or limited partner in any business enterprise which it would\_have power to conduct by itself.
6. 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.
7. The corporation may carry on its operations in any jurisdiction within or without the United states.
8. 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.
   1. By-Laws. The By-laws may provide that the directors may make, amend or repeal the By-laws in whole or in part.
   2. Meetings. Meetings of the directors of the corporation may be held anywhere in the United States.

**22983.1** -2-

.'· ..

* 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 OJ) (1) **by a** corporation exempt from federal income tax under section S0l(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

...

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 "Code"):
     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 may 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.

22983.1 -4-

. a-:1:l

-We further certify that the foregoing restated articles of organization effect A 1 mm J rticles of organization of the corporation as heretofore amended,; .• · ,,. .....................

.................................................................................................................................................................................................

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

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

d day of December in the year 19 92

•..U....................................................................................... l'th-:::-Lo'h"r-" Pres,dent,X'>cK:RcexiHffl{.

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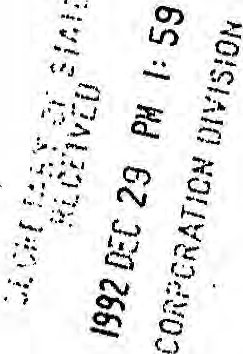
**415480**



**THE COMMONWEALTH OF MASSACHUSETTS**

**RESTATED ARTICLES OF ORGANIZATION**

(General Laws. Chapter 180. Section 7)

I hereby approve the within restated articles of organization and, the filing fee in the amount ot/ *.5S* - having been paid, said articles are deemed to have been

filed with me this *21m* **day**

of *Deaµ&L* ·1992--



**MICHAEL JOSEPH CONNOLLY** '

*SeeretBIY ot the Commonw11Bltll*

State House, Boston, **Mass.**

**!'O BE F!!..L!:D** Ir..: av **CORPORA"rlON**

OTO COPY OF RESTATED ARTICLES OF OAGANIZA TION TO ee SENT

m Joel I. Cherwin Cherwin & Glickman

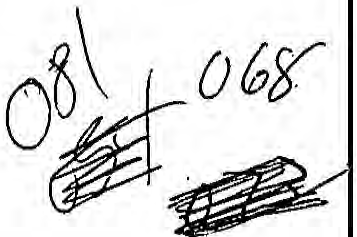
- One Internation l Place Boston, MA 02110

In order to assist the 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

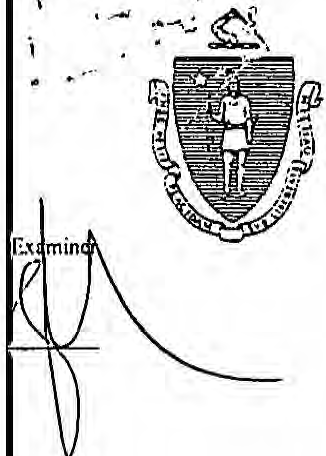


**The Commonwealth of Massachusetts**

**Office of the Secretary of State Michael Joseph Connolly, Secretary**

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

Fee S35.00

**ARTICLES OF OtU • MERGER•**

Pursuant to General Laws, Chapter 180, Section 10

(Domestic and Domestic Corporation)

*(*0*Y*

J-F , ..:.P\_ERAL::. "--'ID"-"E<->rm'-"'--F1\_c\_AATJ6\_,\_i'./\_N\_o.



FEDERAL IDENTIFICATION NO.

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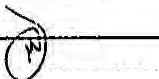
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*ol/-* z 7*75.J'J I*

*<J*

* Merger4 of LUTHERAN **SOCIAL** SERVICES OF NEW ENGT.AND, INC

and LUTHERAN CHILD AND FAMILY SERVICES OF MASSACHUSETTS, INC.



*ihe constttuenl corporations*

into LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

o *of the constil t corporations• a new corporation•*

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

1. The agreement o merger" complies with the requirements of General Laws, Chapter 180, Section 10.
2. That if any of the constituent corporations constitutes a public charity, then the resulting or surviving corporation shall be a 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 charge.
4. The **effective date** of the consolidation• merger" determined pursuant to the agreement referred to in paragraph 1 shall be: ttie date of filing of .the Articles of Merger.

s.

*(Fora merger)*

1. •Toe following amendments to the articles of organization of the SURVIVING corporation have been effected pursuant to the agreement of merger referred to in paragraph 1:

None



* *Delete the inapplicable words.*

*(Fora consolidation)*

1. •Toe purposes of the RESULTING corporation are as follows: Not Applicable.
2. If the resulting corporation has one or more classes of members, e designation of such classes, the manner of election or appointments, Lhe duration of membership and the qualification

and rights, including voting righrs, of the members of each class, may be set 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 the resulting corporation, for its voluntaiy 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 part of the articles of organization of the surviving• corporation.
   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 post office address of each of the initial directors and president, treasurer and clerk of the IUStlkffig 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

Marl.borough, 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 ;s •:surviving• corporation initially adopted is:

*0-ec.*

*e* ¥'\ *b-<,\_..-*

*·Delete lhe inapplicable word*

INSERT 6B

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 18** 0

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

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 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

-------- ;

...



* 1. The dace initially fixed in the by-laws for the aMual meeting of members or stockholders of the **RS'** surviving• corporation is

First Tuesday of September

The undersigned officers of the several constituent corporations listed above further state under the penalties of perjury as co their respective corporations that the agreement of **1'aRffll •** merger- which is sec forth under paragraph 1 has been duly executed on behalf of such corporations and duly approved by the members/ Qnii.direccors of such corporations

in the manner required by General Laws, Chapter 180, Section 10 and in compliance with

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

**members/P1tkbobilou,i;/** directors held on the following daces:

Names of Corporations Daces of Members/ Directors meeting

LUTHERAN SOCIAL SERVICES OF;·,::; ::::Gi,,'.\_:;J,

NEW ENGLAND, INC. Directors: *2.L 6*

*,* 1994

1UTHERAN CHILD:,AND..-:FAMHY

Members: 11/?g 1994

SERVICES OF MASSACHUSETTS, INC.: Directors:

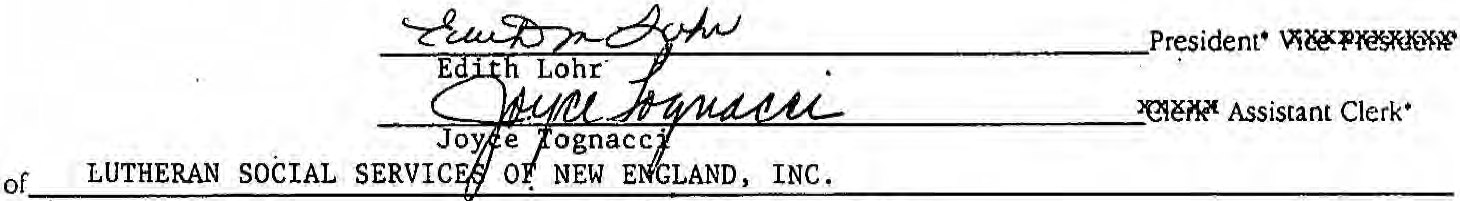
Members:

3/ 2;.::;8

9 /...;;2;.;;.6

, 1994

, 1994



*name of consli1uen1 corporation*



\_.!::,...-" :..:\_-£ -..:'¥-..!!,,:i :..,\_ Assistant Clerk'



of

I.\_UT\_H\_E\_RAN

G'H-·\_I\_LD\_AN--'--D---'-v:.=.::..;:

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*nameof constituent corporation*

*to be executed on behalf of each cons1i1uenr corporation*

*\*De/ere the inapplicable word.*

*I* ,

..*.r*'*..,,*

\ 9 0EC 30 PM 12: 1the eoa:..m nwealth of Massachusetts

CORPORATION OIVISl(H-i

. Alffla.ESOP GER

General Laws, Chapter 180, Section 10

. (Dome.,uc with Domestic.Corporations)

I hereby approve the within arucles of n/merger and, the filing

fee in the amount of$ J 5'.. *0* U **having been** paid, said article., deemed

10 **havebem** filed **wuhme lhb** *.j\_tf* :CJ**doy** of *O fi ,€1'(,(3,1:::''tR.\_ 19--lf,Y*



MICHAELJOSEPH CONNOU.Y

Seaeta.ry of State·

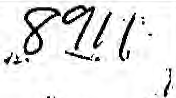
**TO BEPILLED** IN **BY CORPORATION**

**Pbotoa>py of Articles of Merger** T9 **Be Sent**

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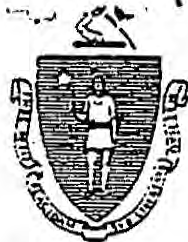
**Boston, Massachusetts 02110**

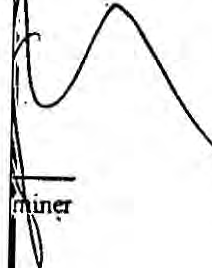
* Telephone \_



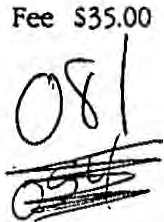
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The Commonwealth of Massachusetts

Office of the Secretary of State

MichaelJoseph Connolly, Secretary

One Ashburton Place, Boston, Massachusetts 02108

**AR11a..ES OF MERGER•**

Pwsuant to General Laws, Chapter 180, Section'lOA

(Foreign and Domestic Corporation) ERAL IDENTIFICATIO O.

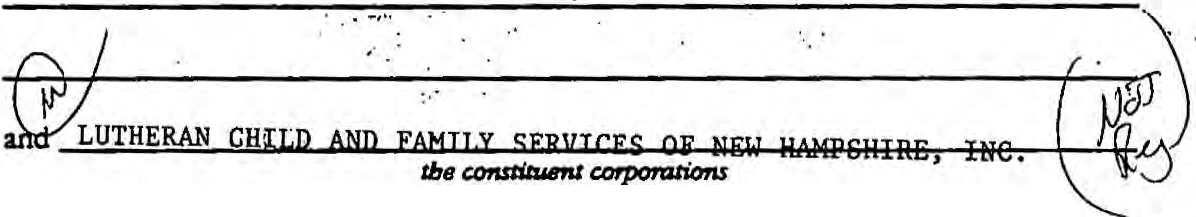
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FEDERAL IDENTIFICATION*o.*

02-0394765

*(g*

•Merger-of LUTHERAN **SOCIAi,** SERVICES OF NELi i CtMm, HJ€.

*J* into . LUTHERAN OCIA\_Ls\_ERVICES OF lNPA l:NGLAND.;,:INc-,c, . ..

one of the comtituent corporations• organized under e laws of--'-M\_a""",s""s:\_ac h:.;;,;ua..s:.:a'e\_.t;t..,s..\_

\. asspecified in the.agreement to in Pan.graph 1 below.

The wtdersigned officeis of each of the comtiluent corpontiom certify under the penalties of perjury as follows:

. . '

1. The agreement of •merget" complies with the requirements of the laws of Massachusetts• the stare of organization• of the swviving-" corporation. The resulting or surviving corporation shall furnish·a copy of.the agreement of amwfiriatiaDt to any stockholder or member upon wriaeri request and without charge.
2. The effective date of the ISCIJWimfil!Ul" merger- determined pursuant to the agreement refe d to in

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



* C.

*•Def.ele tbe inappliaJblie word*

*"If any of tbe consliumt corpon:uions ""B"mzed undl,rM.G.L ako constilules a public cbarity, tbe sll1'tliving or ulid resulang*

*carpora.tion must apublic cbarity·"'7lanmd under Ibis cbapter.*



3.

***(Pura,n,erger)***

(A)-rhe following amendments to the an.ides of organization of the SURVIVING corporation have

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

None

***(ForaconsolidtJJitm)***

* + 1. 1be.pw:posesof the RESULTING corpora on are as follows:

Not applicable.

* + 1. If the resulting corporation *has* one or more classes of members, the designation of such classes,

the manner of election or appointmenJS, the duration of membership and the qualification

and rights, including voting.rights,.9f.Ih,e..oLeach.class, may be set forth in the

by-:'.'WS of the corporation or may be set .forth below: -·

* + 1. •Other lawful provisions, if any, for the condua and regulation of the business and affairs of the

resulting corporation, for ilS voluntary dis.1olution, or for limiting, defining, or regulating the

poweis of the corporation, or of irs direaors or members, or of any qass of members, are as follows:

1. The following in!or:ma,iton shall not for any purpose be treated as a permanent part of the articles of organi::ation of the - ;utviving' corporation.

, (A) The post oflice address.o( the.i.nitial.prindpal.offioe.of'.the resulting' surviving' corporation in

Massachuseas is:

594 Worcester Road, Natick, MA 01760.

(B) The *,·.::.!Ile,* residence and pew ··.ffice address of each of the initial direaors and president, treasurer

anci derk of the **ciesukmgt** sur,.-.ingc' orporation is a follows:

**Name**

**President** Edith Lohr

**Treaswer** John Burkholder

**Clerk** Alh:ed Ambrose •

Direaors (or officers having the powers of direaors)

See insert 4B

**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 01760

same

same

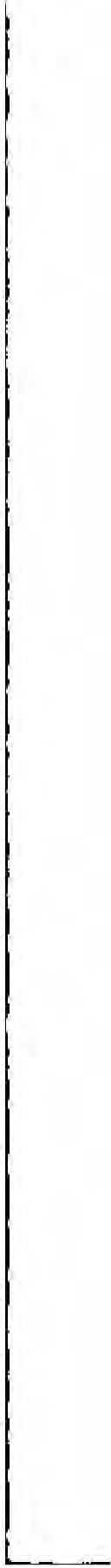
***•Del& the i,iapplic:abk*** *wc,rd.*

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 52 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, 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

(0 The fiscal year o the surviving corporation initially adopted is:

December 31.

CD) Toe date initially fixed in the by-laws for the annual meeting of members/stockholders

of theffe swvivng• corporation is: • ' ·

First Tuesday of September. ,: *:* ,, , ·, .'?''!

1. **(ThJs paragraph S maybe ddeted**if **the SUl"'Vlvl.ng" a>rporilW?o.** is **orgao.Jzed under·wc**

**laws of Ma,sacbn<;eas.)** I '

Toe resulting- surviving" corporation hereby agrees that it may be sued in the Commonwealth of Massachusetts for any prior obligation of any constituent domestic corporation, any prior

obligation of an¥ nsutuent f9reign corporation qualified under General Laws, Chapter 181, and

. any obligations hereafter incurred by the resulting" surviving" corporation, so long as any liability remains outstanding against the corporation in the Commonwealth of Massachuseas, and it hereby irrevocably appoints the Secretary of the Commonwealth as its agent to accept service of process.in any action for the enforcement of any such obligation, including wees, in the same manner as provided in-Chapter 181. *•Delsre tbe inapplicable'UIOrd.s.*

FOR MASSACHUSE'ITS CORPORATIONS

. LUTHERAN SOCIAL SERVICES OF

The undersigned PresidenC- and Assistant OerJc- of NEW ENG! AND; INC

a corporation organized under the laws of Massachuseas further state under the penalties of perjury that the agreement of ODDS:atifiiatffln• merger- refened to in pangraph 1 has been duly executed on behalf of such corporation ansi duly approved in the manner required by General Laws, Chapter 180 Section 10 and in

compliance with all t requirements of the articles of organization of such corporation at a meeting of members/ direaors• of such corporation held on November 29. 1994 ·

FOR CORPORATIONS O.RGANIZED OTHER TiiAN IN MASSAOIDSETTS

Toe undersigned President iB an Assistant Secretary o1+

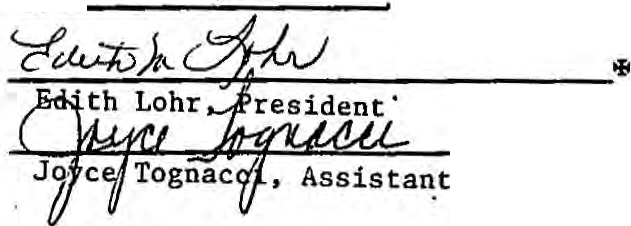
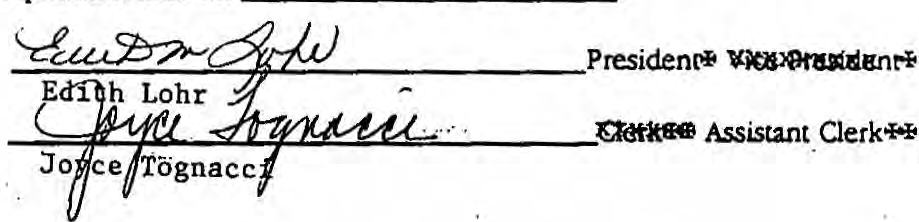
/NEW HAMPSHIRE, INC. .

of LU'rHERAWCHriiD ANJ) fAMTJ y SERVICES Oi ., . corporation organized under the laws of

* ' ••

N\_e\_w H a\_m\_i>\_sh\_i\_·r\_e

fwther state under the penalties of perjury that the agree-



ment of merget' referred to in **paragraph** 1, **has been** duly adopted by such corporation in the manner required by the laws of New Bampsbi re· and in compliance with all pertinent requirements of the articles of organization of such corporation on September 6 19-94....

': **M**

Secretary

*•DeletelbeinappliaJblewards.*

*-f>Spedfy lbe officer* ***baumg powenand dUlic conesponding*** *to lbOSfl of* ***Presidnu*** *orV-sce Presidenl of* ***a***

*MassacbusettJ* ***a,,poralion "'B""ized* ll1ldff' *Gmum.u Lau,s,*** *a,aprer 156B.*

*HSpedfy lbe offiur* ***having power andamesponding to*** *i"'1****Clerlt or Amstant Clerlt*** *of suc.b a Massacbuutu co,poralilm.*







1994 DEC 30 PM l Commonwealth of Massachusetts

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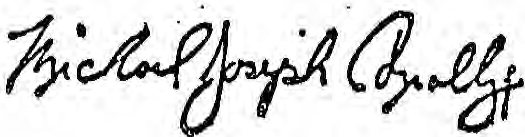
General Laws, Chapter 18l, Section lOA

·- .•... oreign and.Domestic.Coq,oraticm) ...... .

I hereby approve the within articles of oocw,tid;4i@z!merger and, the filing

fee in the amowu of$ ,3£ *00* having.been-paid,.said artides are deemed

to **have been** t.ilcd with me *J·d(i.* day of */JE{d;M 6* 19-lf,



MICHAEL JOSEPH CONNOLLY

Secretary of State

**TO BE** FILLED IN **BY CORPORATION**

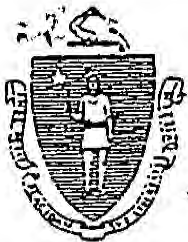
Photocopy of Altides of Merger To Be Sent

TO: Joel I. Cherwin. Esquire

One International Place Boston, Massachusett"s 02110

Telephone (617)330-1625

Copy Mailed

**The Commonwealth of Massachusetts** Fee S35.00

Office of the Secretary of State

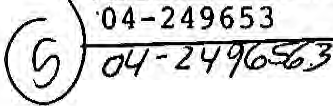
MichaelJoseph CoOJ.1olly, Secretary · *K{* (

*UD* .

One Ashburton Place, Boston, Massachusetts 02108

**ARTia.ES 01! l MERGER•**

Pursuant to General uws, Chapter 180, Seaion)OA

(Foreign and Domestic Corporation) ElW. IOENTTFICATION NO.

F£DE!W. lOENl1FlCATION *:-10.*

04-2775387

* Merger" of LUTHERAN SOCIAL SERVICES,\_O . \_NEW.. Ef2{il,t\ND,. JNC

and LUTHERAN CHILD AND FAMI

into LQ HERAN SOCIAL SERVICES OF NEW ENGLAN

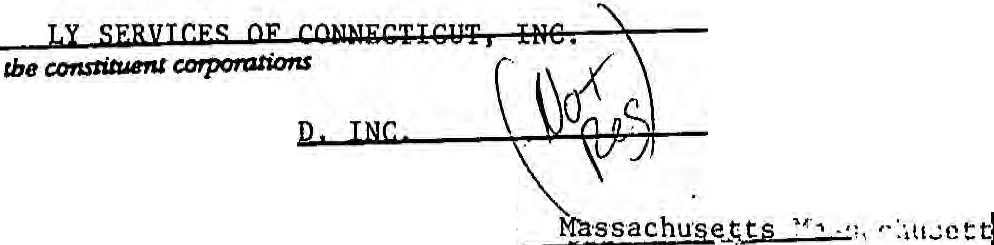
"-.\_"

one of the constituent corporations• organi7.ed under the laws of

as specified in the.agreeme\_ntto inParagraph 1 below.

: C)O

.. */0* 76?-3



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

* 1. The agreement of •merger' complies with the reqwrements of the laws of Massachusetts· the s of organization• of the surviving- corporation. The resulting or surviving corporatiory, shall furnisha copy of **the agreement** of merg toany stockholder or member upon

written request and without charge.

* 1. The effective date of the c • merger" determined pursuant to the agreement refefl'!!d co in

paragraph1 shall **be:** The date of filimI of the Articles of Merger.

*,I*

* ,c.

 *•Delele cbe inapp/jcai,le word*

*..If any of the constituent co,po,otions organized undlrrM.G.L.also*

*{) ( consrillUeS a public cbarily, tbe su:rviving* or *said 1e$Ulting*

*'!3apter.*

*/* \:..1/ *c* ***must be a*** *public cbariJy organized under this*

. .. ..

3.

***(Faramerger)***

(A)-Tile following amendments to the articles of organization of the SUR\q\TING corporation have

been effeaed pursuant to the agreement of merger refeired to in paragraph 1:

None

***(Foraamsolidadon)***

pwposes

(B) The. of the RESULTING corporation are as fQllows:

Not applicable.

(0 If the resulting cx,rpora!ion has one or more. classes of members, the designation.of such classes,

the manner of election or appoinunents, the duration of membership and the qualification and rights, including voting.rights,.of..tb.e.membets.of..each.class, may be set forth in the by-::i;vs of the corporation or may be set .forth below: -·



(D)"'Other lawful provisiom, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for iis voluntary dissolution, or for limiting, defining, or regulating the

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

4. The following infor:ma,iron shall not for any pwpose be treated as a permanent part of the articles of orgar..!::::uion of the -31.1rviving" corporation.

.W The post otnce a .o(tbe.mitial.prindpal..office..of.the surviving" corporation in Massachuseus is:

594 Worcester Road, Natick, MA 01760·

(B) The .",::!DC. residence and po!· ·,ffJ.Ce address of each of the initial directors and president, treasurer

ana clerk of the:**ltliSGlmqf'** sur ,1,in cx,rpora!ion is a follows:

**Name**

**President** Edith Lohr **Treasurer** 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

Direct0rs (or officeis having the powers of directors)

See insert 4B

*•Dt!hu****tM inapplicMk*** *word.*

INSERT 4B

BOARD OF DIRECTORS - L{ITHERAN 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 l.80

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 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 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, 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 The fiscal year of the surviving corporation initially adopted is:

December 31. ·

(D) The date initially fixed in the by-laws for the annual meeting of members/ m of the liltltig• survivng• corporation is:

Hn:t 'I'Y $.Qi3)' 9f St!p.tember. • · ·, .. - ...1

s.

(This paragraph *S* .may be ddetc:d1f th, aealtiatf surviving- ':1\_is\_!J. under the

**laws ofMassacbnscas.)** 1. • - ·

The resulting- surviving- corpo ·on hereby agrees that it ma . sued in the Commonwealth of Massachuseas for any prior obli ·on of any constitu omestic corporation, any prior

obligation of an¥.consutuent f9reign ration · a under General Laws, Chapter 181, and

any obligations hereafter inaured by the: ruJtifl8"":surviving8 corporation, *so* long as any liability remains outstanding against the corporation · the Commonwealth of Massachusetts, and it hereby inevocably appoints the Secre of ui Commonwealth as its agent to accept service of process.in any aaion for the enfo ent of any . obligation, including taxes, in the same

manner as provided in Cha 81. *•Delstetbeinapplicablewords.*

FOR MASSAOilJSETIS CORPORATIONS

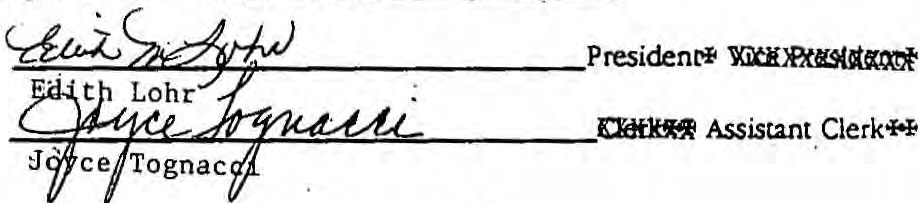
· LUTHERAN SOCIAL SERVICES OF

The undersigned Presiden NioecR and Assistant Oerk• of NEW iNCI.AN , Hi€.

a corporation organized under the laws of Massachusetts further state under the penalties of perjury that the agreement of merser- referred to in pangrapb 1 has been duly executed on behalf of such

corporation an duly approved in the manner required by General Laws, Chapter 180 Seaion 10 and in

.compliance with all pcnii:lent *requiremenrs* of the articles of organization of such corporation at a meeting of members/j{ directors• of such corporation held on November 29 1994··



**FOR CORPORATIONS ORGANIZED 01liER 1HAN** IN **MASSAOiUSE'ITS**

The **undersigned** \_P\_r\_e\_s\_i\_d\_e\_n\_t---------- **and** A\_s\_s\_i\_s\_ta\_n\_t--=S-=e\_..c..\_r,.\_et.,....ar,..y. ++

of LUTHERAN CHILD AND FAMILY SERVICES OF cd@)t¢TJ'¢rj' corporation organized under the laws of

INC.

co\_· n\_n\_e\_c\_t\_i\_cu\_t

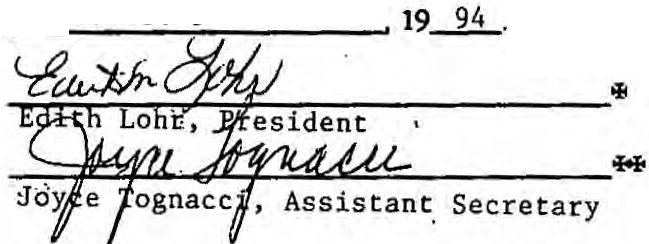
..

.fwtber sr.ate under the penalties of perjury thac the agree-

ment of **CZ merger-** referred to in paragraph 1, has been duly adopted by such corporation in the manner

required by the laws of\_C\_o\_n\_n\_e\_c\_t\_i\_cu\_t an.d in compliance with all pertinenc requirements of lhe

articles of organization of such corporation on



September 6

*'Deletetbeinapplicable words.*

*,E.Specify tbe officer* ***having powers and dulles conesponding to those*** *of Pmidenl or Vice Presidenl of* ***a***

*Massachusetts* ***co,porrzlion organizal tmdet- General*** *IAws, Q,apr.er 156B.*

*+rBSpecify tbe officerballing* ***power and duties*** *corresponding to* ***lbe C1erlt*** *or .Assistant C1llrl,ofnld,*

*aMassacbwsas""[JCNlion.*

486S99

·,,.. t,*(*.*'*.*f*;*'*•*•*;•• *'[*; *;: .,.* ..,.. *.:* . .

.*...;:--, ·..:,* '--::.t;f.; ;·\_;

*'v*•·

.....I. I I l • .

*:199 ,.,.* **The Commonwealth of Massachusetts**

*0* 3

· t t. · 0 *PH 12: I3* , . ·

*CO,?POiU,\_TtON* / **OF ON/MERGER**

General Laws, Chapter 1 . Seaion lOA

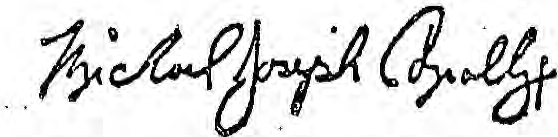
.- ..... oreign and.Domesti .C ) ...... .

1 hereby approve the wichin alticles of erger and, the filing

fee in the amount of$ *3Y.'...d0* . .. having.been..paid,.said articles are deemed

IO....been filed.......llus *3 a* day of *O Rtfl'FBffl* 19#-

8



MICHAEL JOSEPH CONNOLLY

Secretary of State

TO BE FlI.LED IN BY CORPORATION

Photoc0py of Articles of Merger To Be Sent

TO: Joel I. Cherwin

Cherwin & Glickman One International Place

Telephone



Boston, MA 02110 (617)330-1625

Copy Mailed

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I • .--•

*...J* .,·..,

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TheCommonwealth of Massachusitts

Office of the Seaet:ary of State MichaelJoseph Connolly, Secretary

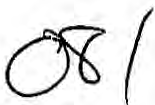
One Ashburtoo Place, Boston, Massachusetts 02108

**ARila.ES OF MERGER•**

Pu.rsuant to General Laws, Chapter 180, Section· lOA

(Foreign and Domestic Corporation)

Fee S35.00



FEDERAL IDENTIFICATION NO.

. 04-249653

*0'{- ?t/915' J*

DERAL IDENTIFICATION NO.

Q,1-0427961

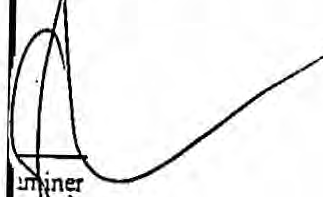
IBIR• **Merg** of LUffiH J¼N SOCIAi, SERVICES OF bliloJ iNGI.MiQ, HIG.

into L\_u\_T\_HE\_RAN

s\_oc\_r\_A\_L\_s\_ER\_v\_r\_c\_E\_s\_o\_F\_N\_E\_W\_E\_N\_G\_L\_AN\_D.....,\_I Nc\_

*ti:,*

oneof the constituent corporations• organized under the laws of t:iassa-cbns er ts as specified in the.agreement to in Paragraph 1 **below.**

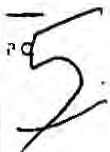


The undersigned officers of each of the constituent corporations certify under the penalties of perjury as follows:

. .

* 1. The agreement of **x:easoMam•** merge,. complies with the requirements of the laws of Massachusetts· the swe of organization• of the swviving- corporation. The resulting or surviving corporation shall furnish a copy of the agreement of **:camolmem•: merge,-.**to any stockholder or member upon wriaen request and without charge.

2. The effeaive date of the ui:ron• merge,. detennined pwsuant to the agreement referr d to in p3:13-graph 1 shall **be:** The date of filing of the Articles of Merger.

1mc *•0e1ere tbe inappliu&ble wore1* -

*v/ ..*

*If* ***any*** *of* ***tbe constitMenl co,po,olioru o,ganized under*** *M.G.L also*

*consrilul.e:s* ***a prJ,li.c cbtirily, tbe s""1iving*** *or* ***said mulling***

*co,poranon* ***,nt,,sl be a prJ,Uc cbarily o,ganized under*** *Ibis* ***cbaptllr.***

3.

*(Far****O"""Bff')***

(A)-rbe following amendments to the articl of organization of the SURVIVING corporation have

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

None

***(Faroconsolidalil;m)***

(B) The.purposes of the RESULTING corporation are as follows:

Not applicable.

(0 If the resulting corporation has one or more classes of members, the designation-of such classes,

the manner of election or appointments, the duration of membership and the qualification and rights, including voting.rights,.of.tb,e.members .of.each.cla.ss, may be sec forth in the by-: ws of the corporation or may be set fo.rth below: -·

CD)"Other lawful provisions, if any, for the condua and regulation of the business and affairs of the

resulting corporation, for ilS voluntary dissolution, or for limiting, defming, or regulating the

poweis of the corporation, or of its directors or members, or of any tjass of members, are as follows:

1. The following informaiton shall not for any purpose be treated as a permanent pan of the articles of organization of the liag" :urviving" corporation.

.W The post office ad::! .of.the.Allitial.principal..office.of.the.resulting" surviving" corporation in

Massachuseas is: 594 Worcester Road, Natick, MA 01760,

CB) The ,·.:::ne, residence and pot·, -ffice address of each of the initial direaors and president. treasurer anti clerk of the rur"°',·mg" corporation is a follows:

Name



President Edith Lohr

Treasurer John Burkholder

Clerk Alfred Ambrose •

Direaors (or officers having the powers of direaors)

See insert l+B

***•D 1M inapp 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 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 068\_31

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 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 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

Wethersfield, CT 06109

Robert waehler

6 Ledgelawm Avenue Lexington, MA 02173

2/22/94

(0 The fiscal *year* of the rn::dliilg" SUMving corporation initially adoptecf is:

December 31. · *:.*

(D) The date initially fixed in the by-laws for the aru1ual meeting of members/ I

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

First Tuesday of September. £: · ;,, , • , \.I

1. ('l'hb **paragraph *5* may be deleled** if **the ffDkkllr sunlvi.ol" c:orporatloo** is o under the

. • •. I '

**laws of Massacb11'1CUS.)** .. • . I .. .. ' • -

The resulting- swvivinS- corporation hereby agrees that it may be sued in the Commonwealth of Massachuseas for any prior obligation of any constituent domestic corporation, any prior ·

obligation of anv:.consutuentf9reign corporation qua.lified under General Laws, Chapter 181, and

any obligations hereafter incwred by the **resulting- swviving-** corporation, so long as any liability remains outstanding against the corporation in the Commonwealth of Massachusetts, and it hereby inevocably appoinrs the Secretary of the Commonwealth as its agent to accept service of process.in any aaion for the enforcement of any such obligation, including taxes, in the same

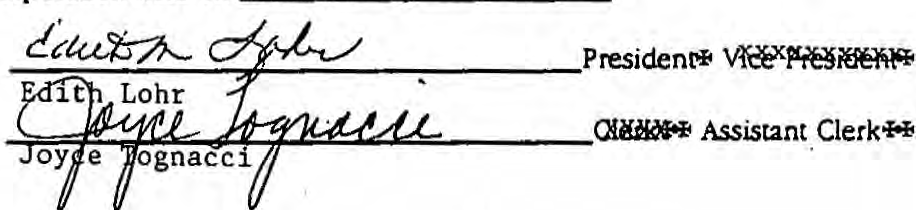
manner as provided in Chapter 181. ***•Delsr.e tbe*** *inapplic.able words.*

FOR MASSACHUSETIS CORPORATIONS

· DUTHERAN SOCIAL SERVICES OF

The undersigned Presiden lPH!SUfMt' andQlalk- Assistant Qerk" of mu eW61,MJB, HIS.

a corporation organized under the laws of Massachusetts fwther state under the penalties of perjury that the agreement of • referred *to* in paragraph 1 bas been duly executed on behalf of such corporation an!i duly approved in the manner required by General Laws, Chapter 180 Seaion 10 and in compliance with all pertic:lent requirements of the articles of organization of such corporation at a meeting of members/s direaors• of such corporation held onNoverober 29 1994 ·· .



FOR CORPORATIONS ORGANIZED OTHER TiiAN IN MASSAOflJSETJ'S

The undersigned \_P\_r\_e\_s\_i\_d\_en\_t

.,**anAssistant** Secretary

of LUTHERAN CHILD AND FAMILY SERVICES OF MAINE JNOl corporation. r ed under the laws of

M\_a\_i\_n\_e .fwther swe Wlder **the penalties** of perjury that the agree- ment of merger' referred co in paragnph 1, **bas been** duly adopted by such corporation in the manner

required by the laws of iM,.yaui.,..nl,lile anindcompliance with all pertinent requiremencs of the

articles of organization of such corporation on **Septernber 6,** 19 li..

....Y. t,....,. ,... --\_;\_ =-,.i:-- +

t/( 7-1.:(\_,a •M

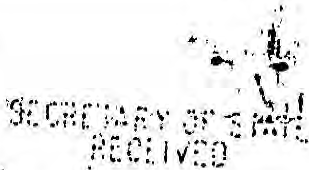
Secretary

*•Dele,e rbei714pplic.ablsVJOrds.*

*+Specify tbe offu:.er* ***baumg f'OUJ'M and dwies "8*** *to those of Praidenl ur Vice Praidenl of* ***a***

*Ma.ssacbwen.s* ***co,po,alion"'1J""ized under GeMraJ UIUIS, Oapter*** *156B.*

*#Specify tbeofficer* ***bauingJJOUIBr and duliltsWire.ponding to tbe Cllri*** *or* ***.iUSistant Clerlt*** *of sw:b a* ***Ma.ssacbwsllJ co,po,alion.***

'/99fOEC:3Q ·pM-12: L.3 · .

., . .. **The Commonwealth of Massachusetts**

C011PO;Ud ION DIVIS/:i/-1 .

**ARTia.ES OF /MERGER**

**Genenl Laws, Chapter IS>, Seaion lOA**

·- **.....-{¥oreign and.Domestic.Cotpacatioos)** ...... .

I hereby approve the within articles of **cxi:zolidatien/merger** and, the filing

'197-f'

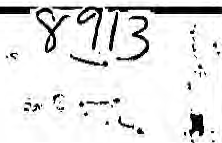
fee in the amowtt of **S***3,5;.d* 0

. *--!Ji'*

to have been riled with me this > *30* - day of

*0E=C,£1'119g* .

.. having.been..paid,,said articles are deemed





MICHAEL JOSEPH CONNOLLY

Seaewy of State

TO BE PILLED IN BY CORPORATION

Photocopy of Altides of Merger To Be Sent

TO: Joel I, Chetwin1 Esquire

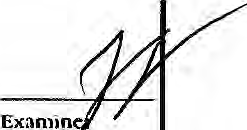
One International.Place

Boston, MA 02110

Telephone (617)330-1625



FEDERAL IDENTIFICATlON

NO. oooao1uo

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FEDERAL IDENTIFICATION

NO. 042496563

Fee: $35.00

#### be- <lCommonwtalth of fflassatbusttts

**William Francis Galvin**

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

**ARTICLES OF •60N!50-EffM.'fmN** / **"'MERGER**

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

* **ltltitl6HC/** •merger of Lutheran Social Services of **New**England, Inc. 

and

Lutheran Social Minia tries of New England, I c,***'J,>(ff t(:)2..***

*OOD&R4tO*

the c:onstitm:nt corporations, Into

Lutheran Social Services of New England, Inc,.

*D4249 3.*

* + **(JifeQS!QffiJ ll iffiiffi** / •.i newcrn-po"'""""·

The undersigned officers of each of the constituent corporations cenify under the penalties of perjury ;is follows:

* 1. The agreem,:nt of• /•merger was duly adopted in accordance :md compliance with the requirements of General uws, Chapter 180, Section 10.

1. "I'h:tt if any of the constituent corpor.itions constitutes a public charity, then the resulting or surviving rnrpor.ttion shall be a public charity.
2. The resulting or surviving corporatinn shall furnish a copy of the agreement of *• m* / •merger to any of its n1embers or to any person who was a stockholder or member of any constituent corpor:11ion upon written request and without charge.

C □

1► LJ

M n

It.A. □

4, The effective date of the •dffl /'merger determined purstmnt to the agreement of• /

•merger shall be the.date approved and fiku by the Secrctmy of the Commonwealth. If :i *late,.*effective date is desired, specify such date which shall not be more than *tbli-ty days* after the date of filing: January 1, 200a

1. **(For a merger)**
2. The following amendments to the Articles of Organization of the *sundvl11g* c:orpomtion have been eftec1ed pursuam 10 the agreement of merger:

See Attachment Sheet S(a)

P.C 

IIOUJm 415.'00

(For a consolidation)

1. ·11,c purpose of the *resulltng* corpor:itlon is to engage in the following activities:

Not Applicable

.. (c) The resulting corporJtiou may have 01\C or more classes of member.;. If it doc. , the designation of such class or da:;scs, the nmnner of election or appointment, the duration of membership und the qualification and rights, Including voting rights, of the mcmhcr.; of c:,ch class, m:iy be set forth In the bylaws of the corporation or may be set forth below:

Not Applicable

-(<I) Other lawful provisions, if any, for the comluct and regulation of the business and affairs uf the resulting corporation, f1)r its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of :my class of mcmhers, arc as foUows:

Not Applicable

1. The Information contained in llem 6 is *not* :i *p,mneme11t* part of the Articles of Organization of the **"rlf¥lllle1Hg** / •surviving corpor tion.

(u) The street address of the **• l\l'lft'/** •surviving corporation In Massachusetts *is: (post offici: /x>.ws nre nnl t1Cce/)tflbl11)*

888 Worcester Street, Suite 160

Wellesley, **MA** 02484



1. The name, rt:.sidcntlal address and post office address of each director and officer of the • •surviVing corpomtion is:

l'rc:sident:

**NAME**

Edith M. Lohr

**RESIDENTIAL ADDRESS**

47 Brook Lane, Berlin, MA 01503

POST OFFICE **ADDRESS**

Tre.-isurcr:

Robert H. Smith

60 Marilyn Street, Holliston, **MA** 01746

Clerk: Bonnie Olson Assistant Clerk: Alana Geary

7 Anderson Avenue, Middleboro, **MA** 02346

102 Hopkingtoo Road, Upton, MA 01S69

Directors: The Rev. Jim Keunaloinen New England District LCMS, 400 Wilbraham Road, Springfield, MA 01109-2794 Stanley Reiblc 195 Concord Road, Westford, MA 01886

The Rev. Roben Schipul 11 Oannell Pasture Lane, Scituate, MA 02066 The Rev. Carl J. Anloo 1760 Boulevard, Wett Hanfonl, CT 06107 Kalie Benashski 40 Trivet l.mie, Wetlterofidd, CT 0610

The !uv. Margaret G. Payne New England Synod, ELCA, 20 Upland Sueet, Worccsler, MA 01607 Oanh Greimaon 17 Ravine Road, Wellesley, MA 02481

Dale Eck 211 Still River Road, Bolfon. MA 01740

Mr. Jell'Xinney 2113 Main Street, Owlonbury, CT06033

Sonja Hcgymcgi 75 Snowapple Lane, Milford, *CT* 06460 726

TbcRev. Timothy Keyl ChriSI the King LUlhentn Church, l Lulhentn Drive, Nashua, NH 03063

Gail Bucher 14 South Meadow Ridge, Concord, MA 01742-3051

David fOt'Sberg 704 Kittering Way, Worcester, MA 01609

Paul N<>rdquisl 32 Greenleaf Circle, framin&J,am, MA 01701

Williom Swanson 24 C.noe Club Lano, Pembroke, MA 02359

Wilcue W. Thompson 88 Till Rock Lane, Norwell, MA 02061

Bryan Lord, Esq. 1197 Unioo Street. Manchester, NH03104 Rev. Lowrenoe Wog,nan S2 Coun Street, Cromwell, CT 06406-1621 Heather Feltman 1025 Anacla Ct., Schaumbuc&, IL 60173

Dan Abushanab 14 Bellwood Way, fntmingham, MA 01701

Rev.Gloria Cannery ErMnuel Lu1hen1n Chuo::h, 200 Greenwood Road, Worcester, MA O1607

Karen Gaylin 180 Mildred Circle, Coocord, MA 017 2

1. The tiscal year (i.e. tax year) of the• ;•surviving corpornrlon shall end on the last clay of rhc: month of:

June

1. The name and business address of the residenl agent, U' an)', of the '.llC5llkiugt/ •suiviving corporation is:

Bonn.ie Olson

888 Worcester Street, Suite 160, Wellesley, MA 02484

The undersigned officers of the sever.ii constituent corporations listed herein further state under rhe penalties of perjury as

to rhcir respective corporations that the agreement of • lfi(iffli</ •merger has been duly executed on behalf of such c::orporations .ind duly approved by the members /stockholders/ directors of such corporations in the m,umer required by General l;tws, Chapter 180, Section 10.

TO BE EXECUTED ON BEHALF OF EACH CONSTITIJENT CORPORATION

- -*efow-'-f'*

*•*•President /' klenc

- - ---·---'-A-'--·- -----------------------··c1erk/• =flllld:

\_of

Lutheran Social Services of New England, I\_nc\_.

*(Name of constituent co,prn-atfon)*

'cf.-=----·----'=---- --'·-"czy=--,.\_Uv ...::.... , 'l'rcskknt / **'\»JC1tl8o:xidc:m**



\_of

Lutheran Social Ministries of\_New England, I\_na\_.

*(Name r>f con..,titue11t cnrpo,·"tlon)*

***•J.kllflc: tfH: il1u/1/.1llc-t1ble wurtls.***

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

LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC. ARTICLE II

The Corporation is a public benefit nonprofit corporation formed and operated exclusively for charitable purposes within the meaning of Section 50l(c)(3) 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 may be formed under Chapter 180 of the Massachusetts General Laws.

ARTICLE Ill

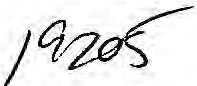
The Corporation shall have one class of members. The New England Synod of the Evangelical Lutheran Church in America and the New England District of the Lutheran Church - Missouri Synod shall **be** the members (individually, a "Member" and collectively, the "Members"). At all times and in all matters 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 the 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 Corporation are set forth in this Article JV.

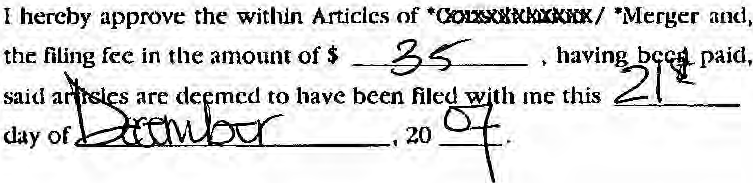
1. Powers. The Corporation may have and exercise all powers necessary or convenient to effect any or all purposes for which the Corporation is formed and which are granted by Chapter 180 of the Massachusetts General Laws, as now in force or as hereafter amended, provided that no such power shall be exercised in a manner inconsistent with Chapter 180 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 the approval 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-laws.
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 part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its Members, directors, 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 the By-laws.
7. Dissolution. The Corporation may be voluntarily dissolved in the manner provided by law and by the By-laws.



**THE COMMONWEAi.TI-i OF MASSACHUSE'ITS**

**ARTICLES OF• / \*MERGER**

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



*Effecrive date:*



**WillIAM FRANCIS GALVIN**

*Secretal':J' of tbe Commonwealtl>*

**TO BE FILLED** IN **BY CORPORATION**

**Contact information:**

**Nina** G. Edwards, Esq.

Donoghue Barrett and Singal, P.O.

one Beacon Street, Suite 1320, Boston, **MA** 02108

Tdcplmnc: \_617-598-6700

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Email: **nedwardsadhslawf i rm com**

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**ARTICLES OF A.m!NDMENT**

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

we Heather L. Feltrnan

nci Bonnie Olson 

llf Lutheran Social Sarvloes of New England, lno.

*r ,,,·1*

*m11111: rift'orpom1101t)*

ioc:1tc<1Rl 888 Worcester Street, Suite 160, Wellesley, MA 02482

*(A,td.ress ofcrJl'po•'fllfon In Masr t•/J1tse/M*

i:lo hereby cortil'y th,1t rhi:sc Art'ic:kx of Amc11dn1cnt :1/focrinJ; :rrfic!C numbcrcu:

Article II

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ARTICL.E II

The Corpcmit)on i a pL.lbllG benefit nonprofit oorporauon formedand operated exclwslvely for charltl'lbte purposes within th11 meaning of Sacllol'l 501(c)(3) *of* the lmernal Revenue Cocle of 1986, as amended ("IRC"). Its purpose

I 10 enhance and reflect the religious mls5\ons of lhe New Eng\11nd Synod of lhe Evangelical LL1lheran Churr:h In America and lhe N€JW EnglanelOistrict of the Lutheran Church- 11/1\f-sourl Synod by engaging In anylawful acls or activities for which corporations may bf! forrnecl under Chaptar 180 of lhe Massachusetts General Laws and consistent wlll1 the roquirernonlS of Sec1lon 501(c)(3) of the IRC.

'l11c foregoing amcmlmc:nr(s) will bi::c:omc effective when thcst:l\rticfti oft\111cndmcnt nrc fiJca ln accarcfancc with Gi:ncrnl

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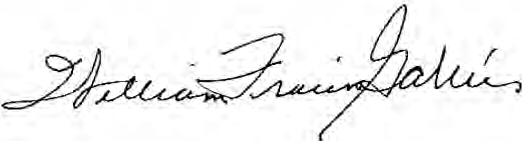
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THE COMMONWEALTII OF MASSACHUSETTS

I hereby certify thatl 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 prud, said articles are

deemed to have been filed *with* me on:

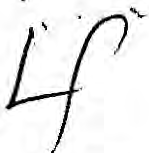
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WILLIAM FRANCIS GALVlN

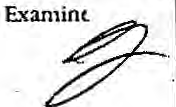
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IDENTIFICATION

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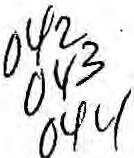
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### 'ftb QContntonwealtb of fflaggacbu1Tetts

**William Francis Galvin**

Secretary of the Commonwealth

One Ashburton Place, Boston, **M**assachusens 02108-1512

**ARTICLES OF AMENDMENT**

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

we Heather Feltman ,•President / -Vii=Pf'e'Stdent,

and Alana Geary ,'Clerk / ¼ssistant.-Clerk,

of Lutheran Social Services of New England, Inc.

*(Exact name of corporalion)*

located at 888 Worcester-Street, Suite 160, Wellesley, MA 02482

*(Address of corporation in Massachusetts)*

do hereby certify that these Articles of Amendment affecting articles numbered:

2, 3 and 4

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

of the Articles of Organization were duly adopted at a meeting h.cld on \_J\_u\_lY\_1 20\_1\_1 , by vote of:

\_2 members, directors, or

....,... shareholders",

[Z]Being at least two-thirds of its members legally qualified to vote in meetings of the corporation; OR

0 Being at least two-thirds of its directors where there arc no members pursuant to General Laws. Chapter 180,Section 3; OR

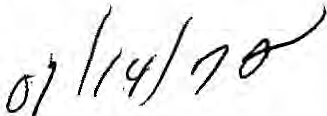
0 In the ca.se of a corporation having capital stock, by the holders of at least two-thirds of the capital stock having the right to vote therein.

* + *r>elete tbe inapp/lc,1h/e wnrd.<.*

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*•ttatle on a single sheet* so *long as eac/J article req11irlng each addition is clearly Indicated.*



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 faith-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

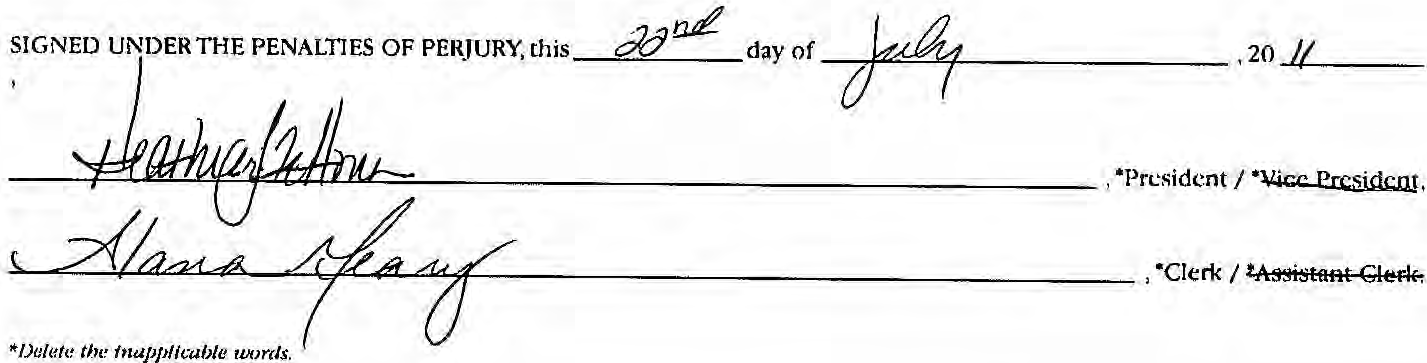
Other lawful provisions for the conduct and regulation of business and affairs of the Corporation are set forth in the Article IV.

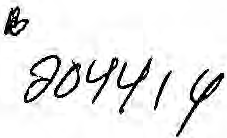
1. Powers. The Corporation may have and exercise all powers necessary or convenient to effect any or all purposes for which the Corporation is formed and which are granted by Chapter 180 of the Massachusetts General Laws, as now in force or as hereafter amended, provided that no such power shall be exercised in a manner inconsistent with Chapter 180 9f the Massachusetts General Laws.
2. 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 prior written notice of such meeting. ·
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-laws.
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 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 and to make payments and distributions in furtherance of the purposes set forth in the By-laws.
7. Dissolution. The Corporation may be voluntarily dissolved in the manner provided by law and by the By-laws.



The foregoing amendmcnt(s) will become effective.when these Anicles ofAmendment are filed in accordance with General L.1ws, Chapter 180, Section 7 unless these articles specify, in accordance with the vote adopting the amendment, a *later* effective date not more than *thirty days* after such filing, in which event rhc amendment will become effective on such later date.

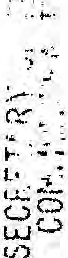
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THE COMMONWEALTH OF MASSACHUSETTS

**ARTICLES OF AMENDMENT**

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

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I herehy approve the within Articles of Amendment and, the filing fee in the amount of$ having been paid, said aniclcs arc deemed

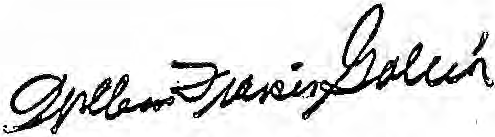
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***Js-***

**7**

1. Jl\_. I

*Ejfecti1,•c date:*



**WILLIAM FRANCIS GALVIN**

*Secrett11J1 of the Commonwealth*

**TO BE FILLED IN BY CORPORATION**

**Contact Jnformation:**

David W. Allen, Esq.

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

Td<.:phonc: 603-627-8146

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

A copy this filing will be availabk on-line at www.sta1c.ma.us/s1.:c/cur one<.: the document is filed.

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w.mam Francia Galvin

Secretary of the Commonwealth

One Ashburcon Place, Room 1717, Boston, Massachusetts 02I08-1512

ARTICLES OF \*MERGER

(Genttal Laws, Ciulpter 180,Section 10) Domestic: and Domesd Co.tporatcoos

Lutheran social Se;n,ic.es of New Bngland, Inc.

*ot*

\*C.Onsolidatioo / "merger

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foundation, Inc.

1nd

the tonstitumr corporations, into

Lutheran social services of New Bogland, Inc.

•one of the constituent corpor11tions *I •*

The undtmJ;lledoffkcrsof C3dt of themnsli.tuen1corporatiom certify undtt the penaltk.1of perjuryasfullaws:

* 1. Theagreement of• /\*merge, wu dulyadoptt.d in aecordancie and rompliance wlih the reqUiremenlt of Gcn,1111

Laws, Chapter 180, Section 10,

* 1. ihacffany of die.tonstituenr.corpon.tions coiutitutes a public charity, 1!1tn die muldng or,Llrvivlng corporation shall be:

a public chuiry.

* 1. Tueresultingor survivingcc,q,oratlon fbAII furnish a copy *q(* tbc..gteetnent **of•01 1t***{* •metgt:t ro any of its mcm­ bcR or to any per&on who wasa stockholdc:r *ot* member ofany constituent corporarion upon written rcqu«t and without charge.
  2. 'Theefutlve dace of the **•oaxaoMm11;***I* erger d.ecem1intd pursuant to theagreement of •consolida.tio11/ •mergershall be rhedace approved and filed by rhe Secretary of theCommottwcalch. Ifa later dfe <i dMe *is* de.tired., specify such date whiduha.11 not be more than thirty d11-y• aliud111dateofllling: December 14, 2013

5.(PoJ **ll merger)**

1. The following3JT1endtnenu ro rhe AmclQ ofOiganlntion of thesurviving tpor:atlon havebeen etfecrod p,1"UJ:nt 10 the agreement of merger:

SEE ATTACHED

•Del\*CMIMP(lllal>I. wo..l.

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12/05/2013 THU 15:15 FAX 003/010

**(Fora consolid•tion)**

1. The purpose of rhc muldng corporation i5 to engage in the following acrivirics:

NOT APPLICABLE

••(c) 'Ihc ri:sulting corporation may have one or more classes of members. Ifit does, tht d ignadon of such class or classa, the manner of t:lecrion or appoincmcnt, the duration of membcr&hlp and tl1e qualification and rights, including voting rights, of the mt:mbers of each da$$, m:iy bem rorch in rhe bylaws of the corporation or m11y ht fet forth bt:lo.w:

NOT APPLICABLE

••(d) Orhcr lawful provisions, jf11ny, for the conduct and rcgularion of rhe business aod a/&Jrs of *the* re,ulting oorpo.racion, for its voluntary di,;wlutlon, or for!uniting, defining, *or* 11:gulating the p<>wcrs of rhe c:otporacion, or ofirs directors or members, or of *ny* dw of members, arc as foUows:

NOT APPLICABLE

6. The infonnarion comained in Item 6 *is* not a permanenc pa.rt of the Articles of Organization of the• /\*curviving corporation.

(a) The street addrl:5s of the **'lcollCbllxJ/** •surYiving corporarlon in Massachus m is: (pott office box s :are nae tcceprQb[e)

14 East Worcester Street. Suite 300, Worcester, MA 01604

•Ddccc the inapplicable word. 01f,hen: 1\0 pi011isi,ir11,,.,c"Nooe",

12/05/2013 THU 15:15 FAX 004/010

· (b) The nanll!, rt.gJdencilll addrcu and poat office addrcis ofeach director and officer ofchc / "&UIVivlns corporation is:



Tfeuurcr.

ctulc

. NAME

Angela Bovill



Alana eary

RESIDENTIAL ADDRESS POST OFFICEADORBSS

1sa HAyden l?.owe St., Hopkinton, '4A 01748

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102 Hopkinton. ad, Upton, 01568

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Alana Geary, 14 East W er St., Won:mter, MA 01604

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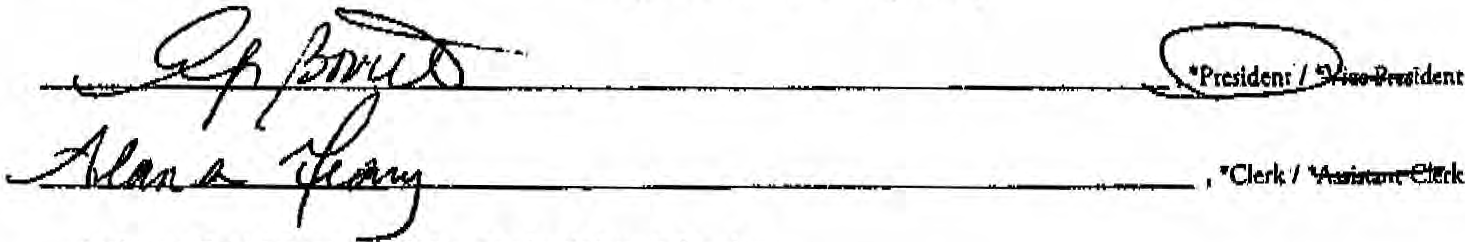
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**(Name** of co11nlliw:0r corpontion)

of Lutheran Social Service, of New England Fo1.1ndallon, Inc.

(Name of a>nsdtuent mrpomion)

12/05/2013 THU 15!16 FAX 005/010

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 *thisJJ Y* of ,2013, by and between Lutheran Social Services of New England,'lt-11;:·;·, a Massachusetts noHor-profit corporation with a principal place of business-in Worcester, Massachusetts f'LSSNE") and Lutheran Social Services of New England Foundatioh;:Inc,, a. Mas,achusetts not-for-profit corporation with a principal place of business in Worcester, assachusetts ("Foundation"), pursuant to Massachusetts statue.

**WH£REAS,** 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 surviving c:orporatiQn, 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

**WI-IEREAS1** the board of directors of the surviving corporation will be the members of

the board of LSSNE at the time of merger. with the same tenns as at present; and

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

' ' . •·-. ' ,:;'

**NOW THEREFORE,** in considerati n/ifth. Jgreements set f rth herein, the partie!i

agree as foliows and adopt the following Pl of M ger: .

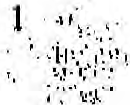
* 1. **Merger.** On the effective dat·eof merger, as defined herein, the Foundation shall be merged

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 . financia.l statements and Fonns 990 attached hereto and made a part hereof.

'

1. **Name aad Principal Place of Business.** The name of the surviving corporation shall be "Lutheran Social Services of New England, Inc." The corporation. shall have as its principal place of business at its pre$ent place of business, and such 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.



12/05/2013 THU 15:17 FAX 006/010



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 and 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'to execute such documents as may be required. ·· ::.,:..,:.·.·. .
2. **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 Secretal'y, of the Commonwealth of Massachusetts. Such votes 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 December i4. 2013.

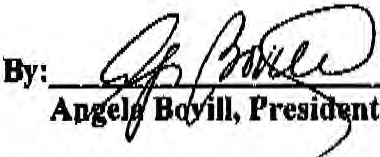
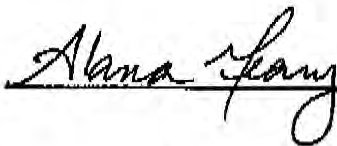
1. **Cancellation.** In the event the Board$ of Directors of both corporations vote to cancel this agreement prior to theI merger, this agreement shall be cancelled.
2. **Merger and Cboi e of Law.** This is the sole agreement between the parties as to the subject matter hereof, and into it are merg d all of the discussions of the parties. This i5 a Massachusetts agreement and is subject to the laws of the state of Massachusetts. Paragraph headings jn 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 tl) r),imds and seals by the officers authorized so to sign, on the day and date first set forth above:,·..:.··

12/05/2013 THU 15:18 FAX 007/010

' ...

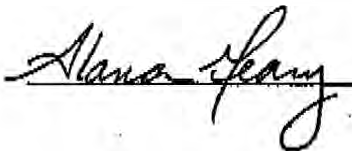
**Witness: LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.**



**LUTHERAN SOCIAL SERVICES OF NEW**

**ENGLAND FOUNDATION, INC.**

**B**,11l**y**,Pres**:**ident



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

Certificate of Vote

Lutheran Social Services of New England, Inc.

I, Alana Gem:}!, of the Lutheran Social Services of New England. Inc.,

do hereby certify that:

* 1. I am the duly elected and acting of Lutheran Social Services of New Englana, . a **Massachusetts** corporation (the "Corporation'');
  2. l maintain and have custody of and am famHiar with the Seal and minute books of the Corporation;
  3. I am duly authorized to issue certificates;
  4. The following are true, accurate.: d c.ornplete .copies of the resolutions adopted by the Board of Directors of the Corporation at a meeting held on the..1.Q\_fu\_ of September, 2013, which meeting was duly held in accordance with **Maasa husetts** laws and the by-laws of the Corporation:

**Action: Appro,re the agreement and plan of merger by and between Lutheran Social Services of New England, lnc., and Lutheran Social Services of New England Foundation, Inc.**

The foregoing resolutions have not been revoked, annulled or amended in any manner whatsoever, and remain in full force and effect as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand as the.clerk of the Corporation and have affixed its corporate seal this.16..tb. day of

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2Qll, .

;·..:*':*.*:*\_*' ..*.*·.****.***,*·* ***7,,(l\_{***,,,, ***Ln.-***

.• *.},;* .•• *r'*

(Signature)



12/05/2013 THU 15!18 FAX 009/010

Certificate ot Vote

Lutheran Social Services of New England Foundation, Inc.

r, Alana Geary. Cler.k of the Lutheran Social Services of New:,ng)aod fo:undation,

In.c., do hereby certify that:

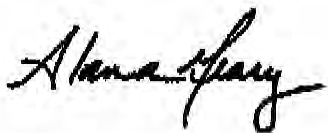
* + 1. I am the duly elected and acting Qerk..of Lutheran Social Services of New England Foundation, Inc., a Massachusetts corporation (the "Corporation'')i
    2. I maintain and have custody of and am familiar with the Seal and minute books of th'2 Corporation;
    3. I am duly authorized to issue certificates;
    4. The following are true, accurate and complete copies of the resolutions adopted by the Board of Directors of the Corporation at a meeting of the said Board of Directors held via mail vote on or about the. 8.tb. of **October,**

2.Q.U, which meeting was duly held in accordance with Massachusetts law and the by-laws of the Corporation: '

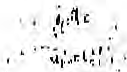
**Action: Approve the agreement and plan of merger by and between Lutheran Social Services of New England•, Inc., an.d l;utheran Social Services of New England Foundation, Inc., effective Decerti,bei 14, 2013.**

The foregoing resolutions have not been revoked, annulled or amended in any . manner whatsoever, and remain in full force and effect as of the date hereof.

IN WITNESS WHEREOF, I have hereunto set my hand as the*Om* of the Corporation and have affixed its corporate seal this..lW! day of **October. 2013.**



(Signature)

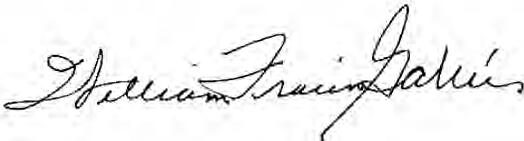


MA SOC Filing Number: 201358257580 Date: 12/5/2013 2:17:00 PM

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:

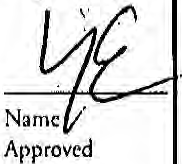
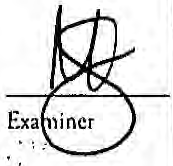
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WlLLIAM FRANCIS GALVlN

*Secretary of the Commonwealth*

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Filing Fee: $15.00 **Le/**

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Secretary of the Commonwealth *o* I *P* ·

One A'.shburton Place, Room 1717, Boston, Massachusetts 02108-1512 **Vf**

**ARTICLES OF AMENDMENT**

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

Angela Bovill

W

e, ••President/ \*Vice President,

i

and\_A\_la\_n\_a\_G\_e\_a\_ry ....! ,'Clerk/ 'Assistant Clerk,

of Lutheran Social Services of New England, Inc.

I

\_

*(Exact name of corporation)*

located *at*

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

,

1! *(Address of corporation in Mt1.1sachwms)*

do hereby certify that thc.1c Articles of Amendmenr affecting arriclc,1 m1mbcred:

I *(N11mberthost articles* /, *2, 3, and/or 4 bring amended)*

of the Articles of Organiza'rion were duly adopted at a meeting held on \_J\_u ly 1

20\_1\_4

, by vote of:

,.\_ members, 14 directors, or sharcholders0,

I .

0 Being at least rworhirds of its members legally qualified to vote in meetings of the corporation; OR

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R.A. □

**[Z]** Being at least rwo!thirds of its directors where theware no members pursuant to General Laws, Chapter 180, Sec\ion 3; OR

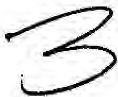
D In the case of a co:rporation haviflg capital stock, by the holders of at least rwo•thirds of the capital stock having the right to vote rherein.

Article I· .I

Name of the.Corporation

The name of the Corporation is hereby amended to:

Ascentria Care Alliant' Inc. ·



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1hc foregoing amendmem(s) will become effecrive when these Articles of Amendment are filed in accordance with General Laws, Chapter 180, Seccion 7 unless chese articles specify, in accordance wich the vote adopting the amendment, a *!dtrr* effective date not more than *thirty days* after such filing, in which event che amendment will become effective on such later date.

Lacer effective date: September 1' 2014

SIGNED UNDER THE PENALTIES OF PERJURY, chis **\_:f- \_d,y** of ***fr***

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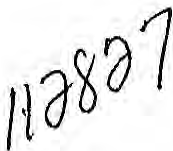
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,20 11:

**,**•President/ "¥ice l'rcTidcnt.

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THE COMMONWEALTH OF MASSACHUSETTS

**ARTICLES OF AMENDMENT**

(General Laws, Chapter 180, Section 7)

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**\l** O ·ercby approve 1e within Articles of Amendment and, the filing fee in the

'{O\;';ii1) \() amount of$ \_......,.\_L.. ingbeen paid, s·a d articles are deemed

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*Effertivr date:* ***\_g\_***

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**WILLIAM FRANCIS GALVIN**

*Srcrrtary of rhr Commonwealth*

**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

1ieeI p hone.: 774-243-3912 \_

Email: [ageary@lssne.org](mailto:ageary@lssne.org)

A copy th1s filing will **be** available on-line **at** [www.smc.ma.us/scc/cor](http://www.smc.ma.us/scc/cor) once the document is filed.

**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

***f I***

Application Number: *l,BtJA*-*d--/0 9J. qi),\_* - *{/£*

Original Application Date:*J.Qpfu;1i){r .J\_tJ, Jt1W*

**Instructions:** Complete Information below. When complete check the box "This document isready to print:". This will date stamp and lock the form. Print Form. Each person must sign and date the form. When all signatures have been collected, scan the document and e-mail to: [**dph.don@state.ma.us**](mailto:dph.don@state.ma.us)Include all attachments as requested.

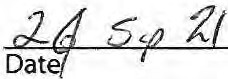
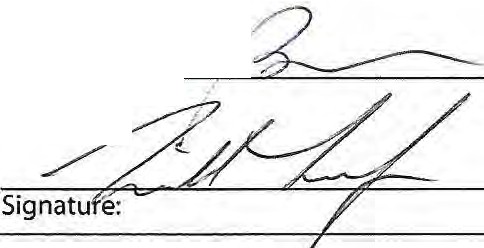
Applicant Name: Ascentria Care Alliance, Inc.(Lutheran Rehabilitation and Skilled Care Center)

Application Type:Iconservation Long Term Care Proj\_ect

Applicant's Business Type: **(i'** Corporation ***r*** Limited Partnership ***r*** Partnership ***r*** Trust *("'* LLC *("'* Other

ls the Applicant the sole member or sole shareholder of the Health Facility(ies) that are the subject of this Application? **(i'** Yes ***r*** No

|  |  |
| --- | --- |
| The undersigned certifies under the pains and penalties of perjury:   1. The App cant is the sole corporate member or sole shareholder of the Health Facility[ies] that are the subject of this Application; 2. I have 105 CMR 100.000, the Massachusetts Determination of Need Regulation; 3. I understand and agree to the expected and appropriate conduct of the Applicant pursuant to 105 CMR 100.800; 4. I hav\*e this application for Determination of Need including all exhibits and attachments, and  **ilr**-**tify that** all of the information contained herein is accurate and true; 5. I have submitted the correct Filing Fee and understand it is nonrefundable pursuant to 105 CMR 100.405(8); 6. I have submitted the required copies of this application to the Determination of Need Program, and,as applicable, to all Parties of Record and other parties as required pursuant to 105 CMR 100.405(8); 7. I have caused, as required, notices of intent to be published and duplicate copies to be submitted to all Parties of Record, and all carriers or third-party administrators,public and commercial, for the payment of health care services with which the   Applicant contracts, and with Medicare and Medicaid, as required by 105 CMR 100.405(C), et seq.;   1. I **h;11,19**\***c**\***i1Y1iit1d** proper notification and submissions to the Secretary of Environmental Affairs pursuant to 105 CMR   100.405(E) and 301 CMR 11.00; will be made if applicable.   1. If subject to M.G.L. c.60, § 13 and 958 CMR 7.00, I have submitted such Notice of Material Change to the HPC - in accordance with 105 CMR 100.405(G); 2. Pursuant to 105 CMR 100.210(A)(3),I certify that both the Applicant and the Proposed Project are in material and substantial compliance and good standing with relevant federal, state, and local laws and regulations, as well as with all pril><ioysly isSYild Notices of Determination of Need 1md thil tilrms and"E:onditions ::.f'f'arhilrl f'hil'ilin; 3. I haveand understand the limitations on solicitation of funding from the general public prior to receiving a Notice of Determination of Need as established in 105 CMR 100.415; 4. I understand that, if Approved, the Applicant, as Holder 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 105 CMR 100.000 or that otherwise become a part of the Final Action pursuant to 105 CMR 100.360; 5. Pursuant to 105 CMR 100.705(A), I certify that the Applicant has Sufficient Interest in the Site or facility; and 6. Pursuant to 105 CMR 100.705(A), I certify that the Proposed Project is authorized under applicable zoning by-laws or ordinances, whether or not a special permit is required; or,    1. If the Proposed Project is not authorized under applicable zoning by-laws or ordinances, a variance has been received to permit such Proposed Project; or,    2. The Proposed Project is exempt from zoning by-laws or ordinances. | |
| **Corporation:**  Attach a copy of Articles of Organization/Incorporation, as a/7 d  Angela Bovill /::y  CEO for Corporation Name: -S\_-i \_p\_a ,tu.-:-ry-e-H----1'----'-"' Date  William Mayo | |
| Board Chair for Corporation Name: |  |

\* been informed of the contents of

\*\* have been informed that

\*\*\* issued in compliance with 105 CMR 100.000, the Massachusetts Dete1mination of Need regulation effective Janua1y 27, 2017 and amended December 28, 2018

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**Attachment 8 – Filing Fee**

**COMM** COMMONWEALTH OF MASSACHUSETTS 09/21/2021 5197

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| --- | --- | --- | --- | --- | --- |
| Invoice Number | Invoice Date | Description | Gross Amount | Discount Taken | Net Amount Paid |
| 9212021 | 09/21/2021 | DON Filings - Worcester | $14,901.10 | $0.00 | $14,901.10 |
|  | | | $14,901.10 | $0.00 | $14,901.10 |

THE KEY TO DOCUMENT SECUHITY • I-IEAT ACTIVATCD THUMB PRINT • ADDITIONAL SECURITY FCATURES INCI\_UDED • SEE HACK FOR DETAILS

**Lutheran Housing Corporation - Brockton**

26 HaNard Stre.et

Woreester, **MA** 01609

soa:754-8877

People'6 United **Sank, NA**

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*.:* J

5197

Fourteen Thousand Nine Hundred One Dollar -and 10 Cents

DATE

09/21/2021

AMOUNT

$14,901.10

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COMM.ONWEALTH OF \_MASSACH!JSETTS\_