

**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 Care Project	Application Date:	09/29/2021 12:04 pm
Applicant Name:	Ascentria Care Alliance, Inc.		
Mailing Address:	14 East Worcester Street, Suite 300		
City:	Worcester	State:	Massachusetts
		Zip Code:	01604
Contact Person:	Kathleen Harrell, Esq.	Title:	Attorney
Mailing Address:	10 Overlook Circle		
City:	Plymouth	State:	Massachusetts
		Zip Code:	02360
Phone:	8574132700	Ext:	
E-mail:	kharrell@barrettharrell.com		

### Facility Information

List each facility affected and or included in Proposed Project

1 Facility Name:	Lutheran Housing Corporation-Brockton d/b/a Lutheran Rehabilitation and Skilled Care Center		
Facility Address:	26 Harvard Street		
City:	Worcester	State:	Massachusetts
		Zip Code:	01609
Facility type:	Long Term Care Facility	CMS Number:	225379
<a href="#">Add additional Facility</a>		<a href="#">Delete this Facility</a>	

### 1. About the Applicant

1.1 Type of organization (of the Applicant):	nonprofit
1.2 Applicant's Business Type:	<input checked="" type="radio"/> Corporation <input type="radio"/> Limited Partnership <input type="radio"/> Partnership <input type="radio"/> Trust <input type="radio"/> LLC <input type="radio"/> Other
1.3 What is the acronym used by the Applicant's Organization?	ACA
1.4 Is Applicant a registered provider organization as the term is used in the HPC/CHIA RPO program?	<input type="radio"/> Yes <input checked="" type="radio"/> No
1.5 Is Applicant or any affiliated entity an HPC-certified ACO?	<input type="radio"/> Yes <input checked="" type="radio"/> No
1.6 Is Applicant or any affiliate thereof subject to M.G.L. c. 6D, § 13 and 958 CMR 7.00 (filing of Notice of Material Change to the Health Policy Commission)?	<input type="radio"/> Yes <input checked="" type="radio"/> No
1.7 Does the Proposed Project also require the filing of a MCN with the HPC?	<input type="radio"/> Yes <input checked="" type="radio"/> No



- 1.8 Has the Applicant or any subsidiary thereof been notified pursuant to M.G.L. c. 12C, § 16 that it is exceeding the health care cost growth benchmark established under M.G.L. c. 6D, § 9 and is thus, pursuant to M.G.L. c. 6D, §10 required to file a performance improvement plan with CHIA? ☐ Yes ☒ No

1.9 Complete the Affiliated Parties Form

## 2. Project Description

2.1 Provide a brief description of 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.

### I. 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.

### II. 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 III 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 III 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.

### III. 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 III unit will have 20 semi-private

rooms and one private room for a total of 41 Level III 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 III beds + 43 Level IV Rest Home beds) while also complying with current standards and requirements. [1] [2]

#### IV. 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 III 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.

#### V. 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 III 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.

## VI. 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 III 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 III 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 III 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 III 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 III 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> (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.enterpriseneews.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

### 3. Delegated Review

3.1 Do you assert that this Application is eligible for Delegated Review?

☒ Yes ☐ No

3.1.a If yes, under what section?

### 4. Conservation Project

4.1 Are you submitting this Application as a Conservation Project?

☒ Yes ☐ No

4.2 Within the Proposed Project, is there any element that has the result of modernization, addition or expansion?

☐ Yes ☒ No

4.3 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:

- |  |   |
|--|---|
| <input type="checkbox"/> Adding a new service?   | <input type="checkbox"/> Expanding a service?                         |
| <input type="checkbox"/> Modernizing the provision of a service?   | <input type="checkbox"/> Substituting a service?                      |
| <input type="checkbox"/> Otherwise altering a service's usage or designation, including patients served? |   |
| <input type="checkbox"/> Adding a new piece(s) of equipment  | <input type="checkbox"/> Modernizing a piece(s) of equipment?         |
| <input type="checkbox"/> Expanding bed capacity?   | <input type="checkbox"/> Adding bed capacity?                         |
| <input checked="" type="checkbox"/> Otherwise altering bed capacity, usage, or designation?              | <input checked="" type="checkbox"/> Adding additional square footage? |

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

5.1 Is this an application filed pursuant to 105 CMR 100.725: DoN-Required Equipment and DoN-Required Service?

☐ Yes ☒ No

## 6. Transfer of Ownership

6.1 Is this an application filed pursuant to 105 CMR 100.735?

☐ Yes ☒ No

## 7. Ambulatory Surgery

7.1 Is this an application filed pursuant to 105 CMR 100.740(A) for Ambulatory Surgery?

☐ Yes ☒ No

## 8. Transfer of Site

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

☐ Yes ☒ No

## 9. Research Exemption

9.1 Is this an application for a Research Exemption?

☐ Yes ☒ No

## 10. Amendment

10.1 Is this an application for a Amendment?

☐ Yes ☒ No

## 11. Emergency Application

11.1 Is this an application filed pursuant to 105 CMR 100.740(B)?

☐ Yes ☒ No

## 12. Total Value and Filing Fee

Enter all currency in numbers only. No dollar 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

12.2 Total CHI commitment expressed in dollars: (calculated)

\$74,505.50

12.3 Filing Fee: (calculated)

\$14,901.10

12.4 Maximum Incremental Operating Expense resulting from the Proposed Project:

\$956,000.00

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.

### 13. Factors

Required Information 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.

### 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
<input type="button" value="+"/> <input type="button" value="-"/>				

#### **Factor 4: Financial Feasibility and Reasonableness of Expenditures and Costs**

Applicant has provided (as an attachment) a certification, by an independent certified public accountant (CPA) as to the availability of sufficient funds for capital and ongoing operating costs necessary to support the Proposed Project without negative impacts or consequences to the Applicant's existing Patient Panel.

F4.a.i **Capital Costs Chart:**  
For each Functional Area document the square footage and costs for New Construction and/or Renovations.

F4.a.i **Capital Costs Chart:**  
For each Functional Area document the square footage and costs for New Construction and/or Renovations.

[illegible]



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

	Category of Expenditure	New Construction	Renovation	Total (calculated)
<b>Land Costs</b>				
	Land Acquisition Cost	\$0.	\$0.	\$0.
	Site Survey and Soil Investigation	\$7500.	\$0.	\$7500.
	Other Non-Depreciable Land Development	\$0.	\$0.	\$0.
	<b>Total Land Costs</b>	<b>\$7500.</b>	<b>\$0.</b>	<b>\$7500.</b>
<b>Construction Contract (including bonding cost)</b>				
	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.
Add/Del Rows	Other (specify)			
<input type="checkbox"/> <input type="checkbox"/>	IT, EMR, Security	\$91516.	\$8484.	\$100000.
	Net Interest Expensed During Construction	\$269056.	\$24944.	\$294000.
	Major Movable Equipment	\$366063.	\$33937.	\$400000.
	<b>Total Construction Costs</b>	<b>\$6772954.</b>	<b>\$570096.</b>	<b>\$7343050.</b>
<b>Financing Costs:</b>				
	Cost of Securing Financing (legal, administrative, feasibility studies, mortgage insurance, printing, etc	\$91516.	\$8484.	\$100000.
	Bond Discount	\$0.	\$0.	\$0.
Add/Del Rows	Other (specify)			
<input type="checkbox"/> <input type="checkbox"/>		\$0.	\$0.	\$0.
	<b>Total Financing Costs</b>	<b>\$91516.</b>	<b>\$8484.</b>	<b>\$100000.</b>
	<b>Estimated Total Capital Expenditure</b>	<b>\$6871970.</b>	<b>\$578580.</b>	<b>\$7450550.</b>

\* 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.

## Documentation Check List

The Check List below will assist you in keeping track of additional documentation needed for your application. 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 of Truthfulness 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

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

To make changes to the document un-check the "document is ready to file" box. Edit document then lock file and submit

Keep a copy for your records. Click on the "Save" button at the bottom of the page.

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

**This document is ready to file:**



Date/time Stamp: 09/29/2021 12:04 pm

E-mail submission to  
Determination of Need

**Application Number: ACA-21092912-CL**

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

☐ Community Engagement-Self Assessment form

## **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, 2021 THROUGH 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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## 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, Ascentria Care Alliance, Inc., and the Massachusetts Department of Public Health Determination of Need Program (DPH-DoN) in its review of the Determination of Need application under regulation 105 CMR 100.210 (4) (a) and is not intended to be, and should not be, used by anyone other than these specified parties.

*CliftonLarsonAllen LLP*

**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)**

	2022	2023	2024	2025	2026
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 423	\$ 1,057	\$ 150	\$ 1,421	\$ 2,573
Restricted Cash	2,852	1,395	1,395	1,395	1,395
Accounts Receivable - Patients/Residents	852	918	985	1,055	1,126
Prepaid Expenses	123	123	123	123	123
Total Current Assets	<u>4,250</u>	<u>3,493</u>	<u>2,653</u>	<u>3,994</u>	<u>5,217</u>
<b>PROPERTY AND EQUIPMENT</b>					
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
Equipment	1,000	1,000	1,381	1,381	1,556
Construction in Progress	2,480	4,960	-	-	-
Total	<u>23,780</u>	<u>26,260</u>	<u>28,740</u>	<u>28,740</u>	<u>28,915</u>
Less: Accumulated Depreciation	<u>498</u>	<u>996</u>	<u>1,609</u>	<u>2,453</u>	<u>3,296</u>
Property and Equipment, Net	<u>23,282</u>	<u>25,264</u>	<u>27,131</u>	<u>26,287</u>	<u>25,619</u>
<b>OTHER ASSETS</b>					
Goodwill, Net	<u>630</u>	<u>560</u>	<u>490</u>	<u>420</u>	<u>350</u>
Total Other Assets	<u>630</u>	<u>560</u>	<u>490</u>	<u>420</u>	<u>350</u>
Total Assets	<u>\$ 28,162</u>	<u>\$ 29,317</u>	<u>\$ 30,274</u>	<u>\$ 30,701</u>	<u>\$ 31,186</u>

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

**LUTHERAN HOUSING CORPORATION - BROCKTON**  
**PROJECTED STATEMENTS OF FINANCIAL POSITION**  
**UNDER THE HYPOTHETICAL ASSUMPTIONS DESCRIBED IN NOTE 1**  
**JUNE 30, 2022 THROUGH 2026**  
**(000S OMITTED)**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>CURRENT LIABILITIES</b>					
Current Portion of Long-Term Debt	\$ -	\$ 264	\$ 278	\$ 289	\$ 305
Accounts Payable and Accrued Expenses	1,181	1,246	1,284	1,322	1,362
Due to Related Party	725	1,325	1,925	1,925	1,925
Due to Seller	150	-	-	-	-
Total Current Liabilities	<u>2,056</u>	<u>2,835</u>	<u>3,487</u>	<u>3,536</u>	<u>3,592</u>
 <b>LONG-TERM DEBT, Net</b>	 <u>23,981</u>	 <u>23,650</u>	 <u>23,306</u>	 <u>22,950</u>	 <u>22,580</u>
 <b>NET ASSETS</b>	 <u>2,125</u>	 <u>2,832</u>	 <u>3,481</u>	 <u>4,215</u>	 <u>5,014</u>
  <b>Total Liabilities and Net Assets</b>	  <u>\$ 28,162</u>	  <u>\$ 29,317</u>	  <u>\$ 30,274</u>	  <u>\$ 30,701</u>	  <u>\$ 31,186</u>

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

**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
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>					
<b>REVENUE</b>					
Private	\$ 640	\$ 851	\$ 868	\$ 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	557	569
Part B - Therapy	266	371	378	386	394
Private - Rest Home	334	319	326	332	339
Medicaid - Rest Home	1,884	1,930	1,969	2,008	2,048
Total Revenues	<u>11,734</u>	<u>13,191</u>	<u>13,456</u>	<u>13,989</u>	<u>14,269</u>
<b>OPERATING EXPENSES</b>					
Administrative and Indirect 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	117	119	121	124	126
Laundry	364	372	379	387	394
Housekeeping	3,903	4,003	4,083	4,169	4,253
Nursing	590	602	614	626	639
Nursing Support	182	186	189	193	197
Social Services	168	172	175	179	182
Recreation	853	870	887	905	923
Total Operating Expenses	<u>10,775</u>	<u>11,045</u>	<u>11,263</u>	<u>11,502</u>	<u>11,731</u>
<b>GAIN FROM OPERATIONS</b>	959	2,146	2,193	2,487	2,538
<b>NONOPERATING REVENUE AND EXPENSES</b>					
Interest Expense	(1,081)	(1,125)	(1,112)	(1,098)	(1,083)
Amortization of Bond Premium	75	78	77	76	75
Amortization of Bond Issuance Costs	(10)	(10)	(10)	(10)	(10)
Depreciation	(498)	(498)	(613)	(843)	(843)
Amortization of Goodwill	(70)	(70)	(70)	(70)	(70)
Other Revenue	166	176	174	182	182
Interest Revenue	10	10	10	10	10
Total Nonoperating Revenues and Expenses	<u>(1,408)</u>	<u>(1,439)</u>	<u>(1,544)</u>	<u>(1,753)</u>	<u>(1,739)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	(449)	707	649	734	799
Equity Transfer	<u>2,574</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>INCREASE (DECREASE) NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<u>\$ 2,125</u>	<u>\$ 707</u>	<u>\$ 649</u>	<u>\$ 734</u>	<u>\$ 799</u>

See Summary of Significant 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**  
**(000\$ OMITTED)**

	2022	2023	2024	2025	2026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (449)	\$ 707	\$ 649	\$ 734	\$ 799
Equity Transfer	2,574	-	-	-	-
INCREASE (DECREASE) NET ASSETS WITHOUT DONOR RESTRICTIONS	2,125	707	649	734	799
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	-	-	-	-	-
INCREASE (DECREASE) NET ASSETS	2,125	707	649	734	799
Net Assets - Beginning of Year	-	2,125	2,832	3,481	4,215
NET ASSETS - END OF YEAR	<u>\$ 2,125</u>	<u>\$ 2,832</u>	<u>\$ 3,481</u>	<u>\$ 4,215</u>	<u>\$ 5,014</u>

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

**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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Increase (Decrease) in Net Assets	\$ 2,125	\$ 707	\$ 649	\$ 734	\$ 799
Adjustments to Reconcile Increase (Decrease) in Net Assets to Net Cash Provided by Operations:					
Depreciation	498	498	613	843	843
Amortization of Deferred Financing Costs	10	10	10	10	10
Amortization of Bond Premium	(75)	(78)	(77)	(76)	(75)
Amortization of Goodwill	70	70	70	70	70
Equity Transfer	(2,574)	-	-	-	-
(Increase) Decrease in Assets:					
Prepaid Expenses	(123)	-	-	-	-
Accounts Receivable	(852)	(66)	(67)	(70)	(71)
Increase (Decrease) in Liabilities:					
Accounts Payable and Accrued Expenses	628	44	46	45	47
Accrued Interest	542	22	(7)	(7)	(7)
Due to Related Party	-	-	-	-	-
Net Cash Provided by Operating Activities	<u>249</u>	<u>1,207</u>	<u>1,237</u>	<u>1,549</u>	<u>1,616</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchases of Property and Equipment	-	-	(2,480)	-	(175)
Purchases of Construction in Progress	(2,480)	(2,480)	-	-	-
Net Cash Used by Investing Activities	<u>(2,480)</u>	<u>(2,480)</u>	<u>(2,480)</u>	<u>-</u>	<u>(175)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Due to Seller (Net of Repayment of \$150,000)	150	(150)	-	-	-
Advances From Related Party	725	600	600	-	-
Proceeds from Long-Term Debt	4,631	-	-	-	-
Payment of Long-Term Debt	-	-	(264)	(278)	(289)
Net Cash Used by Financing Activities	<u>5,506</u>	<u>450</u>	<u>336</u>	<u>(278)</u>	<u>(289)</u>
<b>NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH</b>	<u>3,275</u>	<u>(823)</u>	<u>(907)</u>	<u>1,271</u>	<u>1,152</u>
Cash and Restricted Cash- Beginning of Year	<u>-</u>	<u>3,275</u>	<u>2,452</u>	<u>1,545</u>	<u>2,816</u>
<b>CASH AND RESTRICTED CASH - END OF YEAR</b>	<u>\$ 3,275</u>	<u>\$ 2,452</u>	<u>\$ 1,545</u>	<u>\$ 2,816</u>	<u>\$ 3,968</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>					
Interest Paid	<u>\$ 1,081</u>	<u>\$ 1,125</u>	<u>\$ 1,112</u>	<u>\$ 1,098</u>	<u>\$ 1,083</u>

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

**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
<b>SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING AND FINANCING TRANSACTIONS</b>					
Long-Term Debt Acquired	\$ 22,496	\$ -	\$ -	\$ -	\$ -
Bond Premium	1,789	-	-	-	-
Acquisition of Property and Equipment	(21,300)	-	-	-	-
Acquisition of Goodwill	(700)	-	-	-	-
Deferred Financing Costs	(239)	-	-	-	-
Accrued Expenses	12	-	-	-	-
Equity Transfer	2,574	-	-	-	-
Proceeds from Long-Term Debt Acquired	<u>\$ 4,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Deferred Financing Costs	\$ 239	\$ -	\$ -	\$ -	\$ -
Deferred Financing Costs Financed	(239)	-	-	-	-
Cash Paid for Deferred Financing Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Purchase of Property and Equipment	\$ (21,300)	\$ -	\$ (7,440)	\$ -	\$ (175)
Property and Equipment Financed	21,300	-	-	-	-
Construction in Progress Placed in Service	-	-	4,960	-	-
Cash Paid for Property and Equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,480)</u>	<u>\$ -</u>	<u>\$ (175)</u>
Construction in Progress	\$ (2,480)	\$ (2,480)	\$ 4,960	\$ -	\$ -
Construction In Progress Placed in Service	-	-	(4,960)	-	-
Cash Paid for Construction in Progress	<u>\$ (2,480)</u>	<u>\$ (2,480)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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



**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 Home", or "the Organization"), the expected financial position as of June 30, 2022 through 2026, and the expected results of operations and cash flows for the 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 regulatory 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 Summary of Significant Projection Assumptions and Accounting Policies.
- The Nursing Home is able to complete the Project within the cost structure presented in this Summary of Significant Projection Assumptions and Accounting Policies of total Project costs of approximately \$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.

*See Independent Accountants' Compilation Report*



**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-densify 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-densify the Facility and replace the three- bedded rooms with private and two-bedded rooms. The Project will accomplish this with the construction of a new ground floor nursing unit, combined with the 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)							
<u>Pre-Renovation - 107 Beds</u>				<u>Post Renovation - 107 Beds</u>			
Type	Bed Capacity	Inventory	Total Beds	Type	Bed Capacity	Inventory	Total Beds
SNF Private	1	2	2	SNF Private	1	13	13
SNF Semi	2	15	30	SNF Semi	2	47	94
SNF Three-Bedded	3	25	75	SNF Three-Bedded	3	0	0
Total SNF Beds			<u>107</u>	Total Beds			<u>107</u>
Rest Home (RH)							
<u>Pre-Renovation - 43 Beds</u>				<u>Post Renovation - 43 Beds</u>			
Type	Bed Capacity	Inventory	Total Beds	Type	Bed Capacity	Inventory	Total Beds
RH Private	1	9	9	RH Private	1	9	9
RH Semi	2	17	34	RH Semi	2	17	34
Total SNF Beds			<u>43</u>	Total Beds			<u>43</u>
Total			150				150

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

**Long-Term Debt and Line of Credit**

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 Project 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:

<u>Projected Year Ending June 30,</u>	<u>Assumed Current Maturities</u>
2023	\$ -
2024	264,000
2025	278,000
2026	305,000
2027	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 World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Specific to the Organization, COVID-19 has and may continue to impact various parts of its operations and financial results including but not limited to additional costs for emergency preparedness, disease control and containment, potential shortages of health care personnel, additional wages, or loss of revenue due to reductions in certain revenue streams. The projection has incorporated and assumed significant COVID-19 revenue impact in the base year of the projection, projected year ending June 30, 2022, primarily due to census and occupancy decline. Census impact is gradually removed throughout the Projection Period, eventually assuming pre-COVID-19 occupancy levels in projected year ending June 30, 2025 and thereafter. Any material changes in terms of the length and magnitude of the lost revenues and additional expenditures due to COVID-19 compared to the assumptions would impact the results of the Projection.

*See Independent Accountants' Compilation Report*

**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)**

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

	Current		Per Diem	
	Payer Mix			
SNF-Private	5.00 %		\$	298
SNF-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	Per Diem	Per Diem	Per Diem	Per Diem	Per Diem
	Payer Mix	Payer Mix	Payer Mix					
SNF Private	5.00 %	5.00 %	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
SNF HMO	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%

Note: Beds available in 2017 were 101 SNF and 22 Rest Home. Construction during 2018 resulted in 107 SNF beds and 43 Rest Home beds.

Based on Active Beds

	2022	2023	2024	2025	2026
Projected Occupancy %	86.77%	93.57%	93.32%	95.19%	95.19%
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.

*See Independent Accountants' Compilation Report*

**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 census 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 B 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 AND 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, repairs, supplies, and other miscellaneous costs associated with providing these services. In addition, these costs are anticipated to increase at 2% annually throughout the Projection Period for inflation.

**Utilities**

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

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

Non salary related health service costs are projected based upon Management's estimate of the cost of nursing supplies, ancillary supplies, consultants, and other miscellaneous costs associated with providing health care services. Management assumes that these costs would vary with changes in occupancy levels. These costs are anticipated to increase 2% annually throughout the Projection Period, excluding any volume increases noted below. Additionally, volume increases of approximately \$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	20 to 40 Years
Equipment	5 to 10 Years
Software	3 Years

**Basis of Presentation**

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

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

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

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

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

*See 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)**

**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 equivalents 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 limited 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 reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Promotional Advertising**

Promotional advertising costs are expensed as incurred.

**Debt Issuance Costs 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.

*See 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)**

**New Accounting Pronouncements**

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

**Patient Services Revenues from Third Party Payors**

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

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

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



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

**Medicaid – Standard Payments to Nursing Facilities**

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

**Medicare – Prospective Payment System**

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

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

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

**LUTHERAN 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)**

Other

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

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

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

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

Additional revenue recognized due to changes in its estimates of implicit price concessions, discounts, and contractual adjustments were assumed to not be considered material for the Projection Period. Subsequent changes that are determined to be the result of an adverse change in the resident's ability to pay are recorded as bad debt expense.

**LUTHERAN 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.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](http://nexia.com/member-firm-disclaimer) for details. CliftonLarsonAllen LLP







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CLAconnect.com

September 27, 2021

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

RE: Determination of Need Application – Lutheran Housing Corporation - Brockton

Dear Ms. Szent-Gyorgyi,

The accompanying report is included as relevant additional financial information to assist the department in rendering a decision regarding the proposed construction project of Lutheran Housing Corporation-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 Need Program in its review of the Company's Determination of Need application under regulation 100.210 (4) a. It is not intended to be and should not be used by anyone other than these specified parties.

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

Sincerely,  
CLA (CliftonLarsonAllen)

A handwritten signature in black ink, appearing to read 'Mark Cummings'.

Mark Cummings, CPA  
Principal  
617-984-8100  
[mark.cummings@CLAconnect.com](mailto:mark.cummings@CLAconnect.com)

**LUTHERAN HOUSING CORPORATION - BROCKTON**  
**D/B/A LUTHERAN REHABILITATION & SKILLED CARE CENTER**  
**BENCHMARKING MANAGEMENT'S**  
**PROJECTED FINANCIAL ANALYSIS**  
**FOR THE PROJECTED INITIAL OPERATING PERIOD JULY 16, 2021 THROUGH JUNE 30, 2022**  
**& PROJECTED YEARS ENDING**  
**JUNE 30, 2023 THROUGH JUNE 30, 2026**

## **PROCESS OVERVIEW**

### **Management's Projections**

CliftonLarsonAllen LLP (CLA) was requested 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 30, 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 and those differences may be material. These analyses are intended for the internal use of Management and the Massachusetts Department of Health Determination of Need Program (DoN) and are not intended to be and should not be used or relied on by anyone other than these specified parties.

### **BENCHMARK STAFFING AND COST ANALYSIS**

Providers in 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 regulations. This information and the estimated impact of COVID-19 on operations, was utilized to project and establish a baseline for the projection; 2022. Future years were projected utilizing assumptions for rate increases and operating expenses, and any known changes for operating the renovated facility during the Projection Period.

## Historical Operations

### Historical Average Occupancy June 30,

	2017	2018	2019	2020	2021
Historical Occupancy %	94.00%	92.00%	95.00%	86.00%	87.00%

Note: Beds available in 2017 were 101 SNF and 22 Rest Home. Construction during 2018 resulted in 107 SNF beds and 43 Rest Home beds. The above includes both SNF & Rest Home beds

### 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%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

\*Massachusetts' Medicaid Cost Report Data

## Projected Operations

The following table summarizes Lutheran's 2020 projected 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.

	6/30/2020	FY 2020			Inflation Adjustment	FY 2026			
	LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile		LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile
<b>Occupancy~</b>									
Occupancy %	93.2%	85.9%	91.9%	93.9%		95.2%	85.9%	91.9%	93.9%
Total SNF/NH Days	36,635	31,159	40,173	47,841		37,204	31,159	40,173	47,841
<b>SNF Payer Mix (% of Days)</b>									
Medicare FFS	7.5%	3.8%	6.4%	9.8%		9.0%	3.8%	6.4%	9.8%
Medicaid	46.1%	45.8%	56.5%	69.2%		78.0%	45.8%	56.5%	69.2%
Other (including MC Advantage)	46.4%	50.4%	37.1%	21.0%		13.0%	50.4%	37.1%	21.0%
<b>Revenue per Patient Day</b>									
Medicare FFS	\$623	\$595	\$609	\$633	2.0%	\$744	\$670	\$685	\$712
Other	\$246	\$237	\$259	\$278	2.0%	\$268	\$267	\$292	\$313

~ Note Rest Home Beds are excluded as they are not impacted by the Project.

Projected Average 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.
- Lutheran's Medicaid mix is projected to be above 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.
- Lutheran's Medicare rate is between the median and upper quartile and is projected to exceed the upper quartile.
- Lutheran's Other rate is between the median and lower quartile is projected to remain there.
- Lutheran does not anticipate major changes in occupancy and payer mix after the construction project is complete

**EXPENSES**

Operating expenses have been projected to be recognized during the month incurred. Management's baseline projected expenses for the first year of the projection (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 on operations, was utilized to project and establish a baseline for the projection; 2022. The specific basis for inflationary increases in major expense categories were formulated by Management.

## Historical Operations

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

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

June 30,		
	2018	2019
Administration	\$81	\$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
Total 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 year to compare to Lutheran's projected year five which is 2026.

	6/30/2020	FY 2020			Inflation Adjustment	FY 2026			
	LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile		LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile
<b>Costs per Patient Day*</b>									
Administration	\$60	\$54	\$60	\$67	2.0%	\$79	\$60	\$67	\$76
Plant	\$13	\$12	\$13	\$15	2.0%	\$15	\$13	\$15	\$17
Dietary	\$15	\$19	\$21	\$23	2.0%	\$18	\$21	\$23	\$26
Laundry	\$2	\$2	\$3	\$4	2.0%	\$3	\$3	\$4	\$5
Housekeeping	\$7	\$6	\$6	\$8	2.0%	\$9	\$6	\$7	\$9
Nursing	\$103	\$94	\$102	\$112	2.0%	\$108	\$105	\$115	\$126
Social Services	\$3	\$3	\$4	\$5	2.0%	\$4	\$3	\$4	\$6
Other General Services	\$3	\$4	\$5	\$7	2.0%	\$4	\$4	\$6	\$7
Total Costs	\$206	\$193	\$215	\$241		\$241	\$217	\$242	\$271

\*Luthern Rehab numbers include benefits which are included in Administration. Benchmark data excludes benefits. Additionally, Ancillary expenditures are excluded for both Luthern Rehab and the Benchmark data. Note estimated Rest Home information has been excluded for comparison purposes

**Observations:**

- Lutheran reports a cost structure similar 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 trend to continue with no 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 this analysis both Medicare and Medicaid cost report data maintained by CMS and the Massachusetts Center for Health Information and Analysis (CHIA) was utilized, with the aid of a proprietary software application. This allowed management the ability to compare key financial ratios with those of similarly located facilities. The ratios below are a common tool used by financial institutions and the health care industry to evaluate the operations of a health care entity.

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

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

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

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



**EBIDA**

FY 2026			
LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile
18.8%	2.9%	6.0%	10.6%

\*Luthern Rehab numbers include benefits which are included in Administration. Benchmark data excludes benefits. Additionally, Ancillary expenditures are excluded for both Luthern 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 75<sup>th</sup> percentile for the stabilized year 2026.
- The EBIDA for Worcester County was assumed to remain at its 2020 level for purposes of this analysis.

**Operating and Capital Budgets**

In Benchmarking management's projected financial analysis, we analyzed and considered 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 benchmarking 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.

6/30/2020	FY 2020		
LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile
Not Owned	13.9	21.2	39.3

#### Days Cash on Hand

Absent specific operating conditions and criteria, Worcester County days cash on hand data was assumed to remain constant compared 2026 to the inflated County, since Lutheran did not own prior to this.

FY 2026			
LUTHERAN REHABILITATION & SKILLED CARE CENTER	Worcester, MA 25th percentile	Worcester, MA 50th percentile	Worcester, MA 75th percentile
73.0	13.9	21.2	39.3

- Day's cash is in above the 75<sup>th</sup> percentile.

### Debt Service Coverage Ratio

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

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

2026			
	Massachusetts 25th percentile	Massachusetts 50th percentile	Massachusetts 75th percentile
Nursing Home			
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 Indicators (KPIs) 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 operations or impact in care.

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

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

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

Functional Areas	Present Square Footage		Square Footage Involved in the Project				Resulting Square Footage		Total Cost		Cost/Square Footage	
	Net	Gross	Net	Gross	Net	Gross	Net	Gross	New Construction	Renovation	New Construction	Renovation
<b>Olander Building (Skilled Nursing) - Common Areas, Lower Level</b>												
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				
<b>TOTAL</b>	<b>6,727</b>	<b>7,882</b>	<b>120</b>	<b>129</b>	<b>140</b>	<b>148</b>	<b>6,677</b>	<b>8,011</b>	<b>\$72,211.72</b>	<b>\$6,691.70</b>	<b>\$559.78</b>	<b>\$45.21</b>
<b>Ground Level Nursing Unit</b>												
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	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>8,004</b>	<b>9,150</b>	<b>0</b>	<b>0</b>	<b>8,004</b>	<b>9,150</b>	<b>\$5,121,994.28</b>	<b>\$0.00</b>	<b>\$559.78</b>	<b>\$0.00</b>
<b>Olander Building (Skilled Nursing) - First Floor</b>												
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				
<b>TOTAL</b>	<b>12,485</b>	<b>13,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,485</b>	<b>13,441</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Olander Building (Skilled Nursing) - Second Floor</b>												
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				
<b>TOTAL</b>	<b>12,772</b>	<b>13,842</b>	<b>0</b>	<b>0</b>	<b>7,442</b>	<b>8,186</b>	<b>12,880</b>	<b>13,842</b>	<b>\$0.00</b>	<b>\$370,123.43</b>	<b>\$0.00</b>	<b>\$45.21</b>
<b>Olander Building (Skilled Nursing) - Third Floor</b>												
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				
<b>TOTAL</b>	<b>11,114</b>	<b>12,010</b>	<b>0</b>	<b>0</b>	<b>2,100</b>	<b>2,301</b>	<b>11,114</b>	<b>12,010</b>	<b>\$0.00</b>	<b>\$104,037.87</b>	<b>\$0.00</b>	<b>\$45.21</b>
<b>Proposed Project Total</b>												
<b>TOTAL</b>	<b>43,098</b>	<b>47,175</b>	<b>8,124</b>	<b>9,279</b>	<b>9,682</b>	<b>10,635</b>	<b>51,160</b>	<b>56,454</b>	<b>\$5,194,206</b>	<b>\$480,853</b>	<b>\$559.78</b>	<b>\$45.21</b>
										<b>\$5,675,059</b>		

\* 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 achieved 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**





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

Version: DRAFT  
3-15-17

**DRAFT**

Application Date: 09/29/2021

Application Number: ACA-21092912-CL

### Applicant Information

Applicant Name: Ascentria Care Alliance, Inc.

Contact Person: Kathleen Harrell, Esq.

Title: Attorney

Phone: 8574132700

Ext:

E-mail: kharrell@barrettharrell.com

### Affiliated Parties

#### 1.9 Affiliated Parties:

List all officers, members of the board of directors, trustees, stockholders, partners, and other Persons who have an equity or otherwise controlling interest in the application.

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
<input type="checkbox"/> <input type="checkbox"/>	Bartholomew	Alexander	91 Avery Heights Drive	Holden	MA	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Bettigole	Michelle	431 Old Poverty Road	Southbury	CT	Ascentria Care Alliance, Inc.	EVP/CSCO		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Bovill	Angela	4 Sanctuary Drive	Stratham	NH	Ascentria Care Alliance, Inc.	President/CEO/Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Browne	Tara	8 High Street	Brookfield	MA	Ascentria Care Alliance, Inc.	Corporate Clerk		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Cowlagi	Ashsish	25 Whipoorwill Drive	Shrewsbury	MA	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Gaylin	Karen	180 Mildred Circle	Concord	MA	Ascentria Care Alliance, Inc.	Board Director & Secretary		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Goodman	Rev. Ross	69 Mystic Valley Parkway	Winchester	MA	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Greimann	Garth	975 Memorial Drive, #1108	Cambridge	MA	Ascentria Care Alliance, Inc.	Board Director & Financial Secretary		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Hamilton	Scott	14 Mussel Cove Lane	Falmouth	ME	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Jenoure	Frederic	2 Genoa Street	Worcester	MA	Ascentria Care Alliance, Inc.	Board Director & Vice Chair		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Kinney	Jeffrey P.	61 Fisher Street	Natick	MA	Ascentria Care Alliance, Inc.	EVP/CSD		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Luster	Stacey	486 Chandler Street	Worcester	MA	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Mayo	William	15 Roselin Avenue	Quincy	MA	Ascentria Care Alliance, Inc.	Board Director & Chair		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Mitchell	Aimee	248 Brook Street	Rehoboth	MA	Ascentria Care Alliance, Inc.	EVP/CCSO		0%	No		No

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
<input type="checkbox"/> <input type="checkbox"/>	Russo	Nicholas	602 Wisteria Way	Wayland	MA	Ascentria Care Alliance, Inc.	Corporate Treasurer		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Robertson	Keith	235 South Main Street	West Hartford	CT	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Schmidt	Peter	2 Ewell Avenue	Lexington	MA	Ascentria Care Alliance, Inc.	Board Director		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>	Wade	Jeanette	86 Walker Road	Shirley	MA	Ascentria Care Alliance, Inc.	EVP/CFO		0%	No		No
<input type="checkbox"/> <input type="checkbox"/>					MA							
<input type="checkbox"/> <input type="checkbox"/>					MA							

## Document Ready for Filing

When document is complete click on "document is ready to file". This will lock in the responses and date and time stamp the form. To make changes to the document un-check the "document is ready to file" box.  
Edit document then lock file and submit. Keep a copy for your records. Click on the "Save" button at the bottom of the page.

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

**This document is ready to file:**



Date/time Stamp: 09/29/2021 12:08 pm

E-mail submission to  
Determination of Need

**Attachment 4 – Change in Service Form**



# Massachusetts Department of Public Health

## Determination of Need

### Change in Service

Version: DRAFT  
6-14-17

**DRAFT**

Application Number: ACA-21092912-CL

Original Application Date: 09/29/2021

#### Applicant Information

Applicant Name: Ascentria Care Alliance, Inc.

Contact Person: Kathleen Harrell, Esq. Title: Attorney

Phone: 8574132700 Ext: E-mail: kharrell@barrettharrell.com

#### Facility: Complete the tables below for each facility listed in the Application Form

1 Facility Name: Lutheran Housing Corporation-Brockton dba Lutheran Rehabilitation and Skilled Care Center CMS Number: 225379 Facility type: Long Term Care Facility

#### Change in Service

2.2 Complete the chart below with existing and planned service changes. Add additional services with in each grouping if applicable.

Add/Del Rows		Licensed Beds		Operating Beds		Change in Number of Beds (+/-)		Number of Beds After Project Completion (calculated)		Patient Days (Current/ Actual)	Patient Days Projected	Occupancy rate for Operating Beds		Average Length of Stay (Days)	Number of Discharges	
		Existing		Existing		Licensed	Operating	Licensed	Operating			Current Beds	Projected		Actual	Projected
	<b>Acute</b>															
	Medical/Surgical											0%	0%			
	Obstetrics (Maternity)											0%	0%			
	Pediatrics											0%	0%			
	Neonatal Intensive Care											0%	0%			
	ICU/CCU/SICU											0%	0%			
<b>+</b>												0%	0%			
<b>-</b>												0%	0%			
	<b>Total Acute</b>											0%	0%			
	<b>Acute Rehabilitation</b>											0%	0%			
<b>+</b>												0%	0%			
<b>-</b>												0%	0%			
	<b>Total Rehabilitation</b>											0%	0%			
	<b>Acute Psychiatric</b>															

Add/Del Rows		Licensed Beds		Operating Beds		Change in Number of Beds (+/-)		Number of Beds After Project Completion (calculated)		Patient Days (Current/ Actual)	Patient Days Projected	Occupancy rate for Operating Beds		Average Length of Stay (Days)	Number of Discharges Actual	Number of Discharges Projected
		Existing		Existing		Licensed	Operating	Licensed	Operating			Current Beds	Projected			
	Adult											0%	0%			
	Adolescent											0%	0%			
	Pediatric											0%	0%			
	Geriatric											0%	0%			
<input type="button" value="+"/> <input type="button" value="-"/>												0%	0%			
	Total Acute Psychiatric											0%	0%			
	Chronic Disease											0%	0%			
<input type="button" value="+"/> <input type="button" value="-"/>												0%	0%			
	Total Chronic Disease											0%	0%			
	Substance Abuse															
	detoxification											0%	0%			
	short-term intensive											0%	0%			
<input type="button" value="+"/> <input type="button" value="-"/>												0%	0%			
	Total Substance Abuse											0%	0%			
	Skilled Nursing Facility															
	Level II	49		49		17	17	66	66	16,223	23,136	91%	96%	56.4	287.64	410.21
	Level III	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
<input type="button" value="+"/> <input type="button" value="-"/>												0%	0%			
	Total Skilled Nursing	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 Rows	List other services if Changing e.g. OR, MRI, etc	Existing Number of Units	Change in Number +/-	Proposed Number of Units	Existing Volume	Proposed Volume
<input type="button" value="+"/> <input type="button" value="-"/>						

\*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.

\*\*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.

## Document Ready for Filing

When document is complete click on "document is ready to file". This will lock in the responses and date and time stamp the form. To make changes to the document un-check the "document is ready to file" box. Edit document then lock file and submit. Keep a copy for your records. Click on the "Save" button at the bottom of the page.

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

**This document is ready to file:**



Date/time Stamp: 09/29/2021 12:10 pm

E-mail submission to  
Determination of Need

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







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## General Auto

## WANTED AUTOS



**ABLE AUTO BUYERS** Mass Auto Recycling paying \$500.00 or more for right one most any car, truck, M/C of value. Junk, Wrecked, Repairable, Parts or GOOD USED. Paying thousands for some. Call LARRY 508 769 3962



## Autos By Make

## BUICK

**Buick 2008 Lucerne CX** .3.8 V6. Platinum silver metallic exterior light gray custom cloth interior. clean Carfax. non-smoker. rust free body. ELDERLY OWNED only 75,417 miles. excellent condition throughout. \$6450. Call Michael. 508-365-8057



## Recruitment

## CONSTRUCTION &amp; TRADES

**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.

## GENERAL



## CALL NOW



**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.shavel@dodgepark.com](mailto:m.shavel@dodgepark.com). Great compensation and benefit package.

## Excellent Benefits



**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

## Start Now



**HIRING! IMMEDIATE OPENINGS!**  
Prematech Advanced Ceramics, located in Worcester, MA is hiring **Mechanics** 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 coordinate with design, owner and field personnel. Competitive wage and excellent benefit package. Additional information upon request. send resume to [bpdeley@patriotrestoration.com](mailto:bpdeley@patriotrestoration.com)

**Outside Sales Engineer**  
Sales of Pumps, Compressors, Motors and Service to Customers in Eastern MA, RI and NH. Email Resume to: [Sales@BrielyLombard.com](mailto:Sales@BrielyLombard.com)

**Service Technician**  
Field and In-House Service Tech wanted for Pumps, Compressors, Motors, and related equipment. Email Resume: [Sales@BrielyLombard.com](mailto:Sales@BrielyLombard.com)

## 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)



## Real Estate For Sale

## COMMERCIAL &amp; INDUSTRIAL FOR SALE

**Property for sale** 318-320 Shrewsbury st. 2 buildings with parking lot 10,000 square feet call 508-864-5678 or 508-752-1611

## HOMES FOR SALE



**Southbridge Open House-Sun. Sept 12, 11AM-1PM:** 22 Hill Top Dr. Move right in to this welcoming 3 bedroom 2 bath Cape style home located in the quiet southern corner of town. The main level offers a spacious kitchen & dining area, front to back living room appointed with a gleaming pellet stove and a full bath completes this open floor plan. Three spacious bedrooms and a 2nd full bath located on the 2nd floor. This bright and airy home has ceiling fans in almost every room, gleaming wood floors. New roof and electric panel and well maintained mechanics. If you're looking for more space there is great ceiling height and space to finish the lower level. Less than 10 miles to the MA PIKE, I-84 and RTE 20. A short drive to MA & CT area attractions. Call Diane 774-239-2937 RE/MAX Advantage I



**VACATION HOME** Second home on popular Glen Echo Lake full recreation swim, boat, kayak, fish, water ski jet ski, sail. Neighbor glides his large sailboat across the water! Centrally located easy to highways RTE 20 & MA PIKE. Get away & relax on your expansive deck - awesome views sunset! 199 Sunset Dr. Charlton. \$229,900. JoAnn 508-943-7669 Maria 508-873-9254 RE/MAX Adv 1.

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

**WORCESTER WEST SIDE AMAZING!**  
Extraordinary custom wood/stone contemporary quality craftsmanship. 4br/3 full & 2 half bath. Spacious rms. OPR. LR. basrm floor-ceiling stone flpc, soaring ceilings, gourmet El 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, privt. yard on deadend st. breathtaking home, a true oasis. \$998,777 Maria Smith/RENT 508-845-9974

## LAND

**LEICESTER:** Build your dream home! 1.23 acs, wooded lot, water/sewer. Conv loc. \$78k. Maria Smith RENT 508-845-9974



## Rentals

## APARTMENTS

## 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 508-752-2147 or [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 & h/w incl, nice walking area. No pets. No smoking. 508-752-2147 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

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 Real 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 proceeding. 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 appearance and objection if you object to this proceeding. 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

## LEGAL NOTICES

## 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 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"). 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-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 \$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#1FTFW1ET77FC34729. Owner Glenfield Phillips 29 Chevy Chase Rd. Worcester, MA 01606

September 14, 15, 16, 2021

TOWN OF SHREWSBURY  
LEGAL NOTICE  
Notice of Meeting - G.L. Chapter 131, s. 40

Notice is hereby given in accordance with the provisions of General Laws, Chapter 131, s. 40, that Mark S. Spencer, 40 Lampighter Drive, Shrewsbury has filed a Request for Determination of Applicability for the installation of a gas service line at 40 Lampighter 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, Richard D. Carney Municipal Office Building, 100 Maple Avenue, Shrewsbury.

**SHREWSBURY CONSERVATION COMMISSION**  
John Ostrosky, Chairman  
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 provisions of General Laws, Chapter 131, s. 40, that William & Janice Ryzewski, 38 Brookway Drive, Shrewsbury has 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, Richard D. Carney Municipal Office Building, 100 Maple Avenue, Shrewsbury.

**SHREWSBURY CONSERVATION COMMISSION**  
John Ostrosky, Chairman  
September 14, 2021



## MISC. PETS

**German Shorthaired Pointer Pups** AKC Registered, shots, dewormed! Field champion bloodlines! Ready Now! 860-684-2252

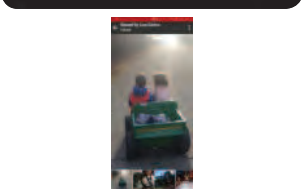
**AKC Beagle Puppy** One female left. She is great with kids and loves to run and play. She will be 25-30 lbs when full-grown. \$1200 860-680-2955  
**Bichonpoo** bichon/Toy poodle Mix - \$1500, Raised with children, 2 males available. 860-942-2651

## INFORMATION

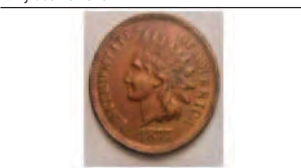


**Happy 60th Anniversary Dixie and Jim Brigham!** We are blessed to have you in our lives and love you dearly - Terri, Jim & Gail, Patty & Vijay and your grandchildren Liz, Meg, Mike, Andrew, Joe, Tyler & Dylan.

## ARTICLES FOR SALE



**CASH FOR CARS** ABLE AUTO BUYERS / Mass Auto Recycling. Buying cars, trucks, m/c. Junk, Wrecked, Repairable, Good Used. Paying thousands 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-

## 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 SOUVENIRS & 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 +** Up 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

## 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; \$3.50 chimney caps or masonry (all kinds). Reeling, NEW ROOFS Remodeling Free inspection/ins. 508.752.1003

## 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

## LEGAL NOTICES

Commonwealth of Massachusetts  
The Trial Court  
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 Representative** 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 relief as requested in the Petition. The Petitioner requests 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 proceeding. 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 appearance and objection if you object to this proceeding. 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 administration is not required to file an inventory or annual accounts with the Court. Persons interested in the estate are entitled to notice regarding the administration directly from the Personal Representative and may petition 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 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 Mielikian  
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 Martinielli of Shrewsbury, MA** requesting that the Court enter a formal Decree and Order and for such other relief as requested in the Petition.

**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 proceeding. 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 appearance and objection if you object to this proceeding. 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.**

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A Personal Representative appointed under the MUPC in an unsupervised administration is not required to file an inventory or annual accounts with the Court. Persons interested in the estate are entitled to notice regarding the administration directly from the Personal Representative and may petition 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

## LEGAL NOTICES

Commonwealth of Massachusetts  
The Trial Court  
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 Representative** has been filed by: **Cynthia S Sestito of North Grafton, MA** requesting that the Court enter a formal Decree and Order and for such other 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 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 proceeding. 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 appearance and objection if you object to this proceeding. 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 administration is not required to file an inventory or annual accounts with the Court. Persons interested in the estate are entitled to notice regarding the administration directly from the Personal Representative and may petition 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 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 provisions 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 Buffer 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, Richard D. Carney Municipal Office Building, 100 Maple 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 provisions 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, Richard D. Carney Municipal Office Building, 100 Maple 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 **October 18, 2021 at 7:00 PM** relative to its proposal to site a Marijuana Retail Establishment at 1110 Main Street in Whitinsville. The Community Outreach 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 answers from company representatives about the proposed facility and operations.

September 14, 2021

## ACROSS

- 1 Skiing mecca
- 5 Hard wood
- 8 Lazy one
- 13 Gluck of opera
- 14 Clean the deck
- 16 Sporty car
- 17 Hop
- 18 Polynesian carving
- 19 Show host
- 20 Physics unit
- 21 Welds
- 22 Delighted in
- 23 Furtiveness
- 25 Large family
- 27 Bring action
- 28 Postponed game
- 31 Stray calf
- 34 Fooled with
- 35 Young lady, slangily

- 37 Annexes
- 38 Came upon
- 39 "Hawkeye" Pierce
- 40 Yale grad
- 41 Extinguish
- 42 Wood nymph
- 43 Lack
- 45 Shake a finger
- 46 Hiker's trail
- 47 Flew
- 51 Bitter
- 54 Pointless
- 56 Sonnet kin
- 57 Rains ice pellets
- 58 Robin's domain
- 59 Quite similar
- 60 Walk slowly
- 61 Attendance
- 62 Jiffies
- 63 — nova</



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

## The Commonwealth of Massachusetts

OFFICE OF THE SECRETARY OF STATE  
ONE ASHBURTON PLACE, BOSTON, MA 02108

Michael Joseph Connolly, Secretary

FEDERAL IDENTIFICATION

NO. 04-2496563

666 006 020

## RESTATED ARTICLES OF ORGANIZATION

General Laws, Chapter 180, Section 7

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.

We,

Edith Lohr  
Alfred Ambrose, President: ~~Wesley A. Ambrose~~ and  
, Clerk: ~~Wesley A. Ambrose~~

Lutheran Service Association of New England, Inc.

(Name of Corporation)

located at One Apple Hill, #211, 594 Worcester Road, Natick, MA 01760

do hereby 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, 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 thereon):

1. The name by which the corporation shall be known is:-  
Lutheran Social Services of New England, Inc.
2. 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, 3 and 4 is not sufficient additions 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 8 1/2" x 11" paper and must have a left-hand margin 1 inch wide for binding. Only one side should be used.

3. If the corporation has more than one class of members, the designation of such classes, the manner of election or appointment, the duration of membership and 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

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 of 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.

a. Additional Powers. The corporation shall have the following 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,

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) The corporation may sell, convey, lease, exchange, transfer or otherwise dispose of, or mortgage, pledge, encumber or create a security interest in, all or any of its property, or any interest therein, wherever situated.

(3) 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.

(4) 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.

(5) 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.

(6) The corporation may be an incorporator of other corporations of any type or kind.

(7) The corporation may be a general or limited partner in any business enterprise which it would have power to conduct by itself.

(8) 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.

(9) The corporation may carry on its operations in any jurisdiction within or without the United States.

(10) 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 shall be exercised in a manner inconsistent with Chapter 180 of the Massachusetts General Laws.

b. By-Laws. The By-laws may provide that the directors may make, amend or repeal the By-laws in whole or in part.

c. Meetings. Meetings of the directors of the corporation may be held anywhere in the United States.

d. 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.

e. 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.

f. 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.

g. Tax Exempt Status. Notwithstanding any other provision of these Articles, the corporation shall not carry on any activities not permitted to be carried on (1) by a corporation exempt from federal income tax under section 501(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.

h. 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.

i. 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



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.

j. 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 4941(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.

k. 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.

"We further certify that the foregoing restated articles of organization effect ~~no amendments to the~~ articles of organization of the corporation as heretofore amended, ~~except amendments to the following articles~~.....

(\*If there are no such amendments, state "None".)

IN WITNESS WHEREOF AND UNDER THE PENALTIES OF PERJURY, we have hereto signed our names this

22d

day of December

in the year 19 92

*Edith Lohr*

Edith Lohr

President/ ~~VICE PRESIDENT~~

*Alfred Ambrose*  
Alfred Ambrose

Clerk/ ~~ASSISTANT CLERK~~

415480

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**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 of \$35 - having been paid, said articles are deemed to have been filed with me this 29TH day of DECEMBER 1992

SECRETARY OF STATE  
RECEIVED  
1992 DEC 29 PM 1:59  
CORPORATION DIVISION



**MICHAEL JOSEPH CONNOLLY**

*Secretary of the Commonwealth*

State House, Boston, Mass.

**TO BE FILLED IN BY CORPORATION**

PHOTO COPY OF RESTATED ARTICLES OF ORGANIZATION TO BE SENT

TO: Joel I. Cherwin  
Cherwin & Glickman  
One International Place  
Boston, MA 02110

In order to assist the Corporations Division process your Restated 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

Copy Mailed



**The Commonwealth of Massachusetts**  
**Office of the Secretary of State**  
**Michael Joseph Connolly, Secretary**  
**One Ashburton Place, Boston, Massachusetts 02108**

Fee \$35.00

081 068  
~~081~~ ~~068~~

Examined

**ARTICLES OF CONSOLIDATION\* MERGER\***

Pursuant to General Laws, Chapter 180, Section 10  
(Domestic and Domestic Corporation)

(S)

FEDERAL IDENTIFICATION NO.  
04-2496563

(M)

FEDERAL IDENTIFICATION NO.  
04-2775387  
04-2775391

~~CONSOLIDATION~~\* Merger\* of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

LUTHERAN CHILD AND FAMILY SERVICES OF MASSACHUSETTS, INC.  
*the constituent corporations*

into LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.  
*one of the constituent corporations\* a new corporation\**

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

1. The agreement of ~~consolidation~~\* 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 ~~consolidation~~\* 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: the date of filing of the Articles of Merger.
5.  
(For a merger)  
(A)\*The 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

P.C.  
5

(For a consolidation)

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

Not Applicable.

(C) 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 the members of each class, may be set forth in the by-laws of the corporation or may be set forth below:

(D)\*Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

6. The following information shall not for any purpose be treated as a permanent part of the articles of organization of the ~~resulting~~ surviving\* corporation.

(A) The post office address of the initial principal office of the ~~resulting~~ surviving\* corporation in Massachusetts is:

594 Worcester Road, Natick, MA 01760

(B) The name, residence and post office address of each of the initial directors and president, treasurer and clerk of the ~~resulting~~ surviving\* corporation is as follows:

	Name	Residence	Post Office Address
President	Edith Lohr	154 Woodridge Road Marlborough, MA 01752	594 Worcester Road Natick, MA 01760
Treasurer	John Burkholder	27 Dudley Street Marlborough, MA 01752	same
Clerk	Alfred Ambrose	38 Wilson Road Northbrough, MA 01532	same

Directors (or officers having the powers of directors)

See Insert 6(B)

(C) The fiscal year of the ~~resulting~~ surviving\* corporation initially adopted is:

December

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 180  
Hidden Valley, Tunic Circle  
Shaftsbury, VT 05262

Rev. Osmar O. 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

- (D) The date initially fixed in the by-laws for the annual meeting of members or stockholders of the ~~resulting~~ 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 to their respective corporations that the agreement of ~~consolidation~~ merger\* which is set forth under paragraph 1 has been duly executed on behalf of such corporations and duly approved by the members/~~stockholders~~/directors 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/~~stockholders~~/ directors held on the following dates:

Names of Corporations	Dates of Members/ <del>Stockholders</del> /Directors meeting
LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC. NEW ENGLAND, INC.	Directors: <u>9/6</u> , 1994 Members: <u>11/29</u> , 1994
LUTHERAN CHILD AND FAMILY SERVICES OF MASSACHUSETTS, INC.	Directors: <u>3/28</u> , 1994 Members: <u>9/26</u> , 1994

Edith Lohr President\* ~~Vice President~~  
Edith Lohr  
Joyce Tognacci ~~Clerk~~ Assistant Clerk\*  
Joyce Tognacci  
of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.  
name of constituent corporation

Edith Lohr President\* ~~Vice President~~  
Edith Lohr  
Joyce Tognacci ~~Clerk~~ Assistant Clerk\*  
Joyce Tognacci  
of LUTHERAN CHILD AND FAMILY SERVICES OF MASSACHUSETTS, INC.  
name of constituent corporation

to be executed on behalf of each constituent corporation

\*Delete the inapplicable word.



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SECRETARY OF STATE  
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1994 DEC 30 PM 12:12

CORPORATION DIVISION

**The Commonwealth of Massachusetts**

**ARTICLES OF CONSOLIDATION/MERGER**

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

I hereby approve the within articles of consolidation/merger and, the filing  
fee in the amount of \$ 35.00 having been paid, said articles are deemed  
to have been filed with me this 30<sup>th</sup> day of DECEMBER, 19 94

*Michael Joseph Connolly*

MICHAEL JOSEPH CONNOLLY  
Secretary of State

TO BE FILLED IN BY CORPORATION  
Photocopy of Articles of Merger To Be Sent

TO: Joel I. Cherwin, Esquire  
One International Place  
Boston, Massachusetts 02110  
Telephone (617) 330-1625

Copy Mailed



**The Commonwealth of Massachusetts**  
**Office of the Secretary of State**  
**Michael Joseph Connolly, Secretary**  
**One Ashburton Place, Boston, Massachusetts 02108**

Fee \$35.00

081  
081

**ARTICLES OF CONSOLIDATION\* MERGER\***

Pursuant to General Laws, Chapter 180, Section 10A  
(Foreign and Domestic Corporation)

FEDERAL IDENTIFICATION NO.  
04-249653

FEDERAL IDENTIFICATION NO.  
02-0394765

~~Consolidation~~\* Merger\* of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

and LUTHERAN CHILD AND FAMILY SERVICES OF NEW HAMPSHIRE, INC.  
*the constituent corporations*

into LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

~~XXXXXX~~\* one of the constituent corporations\* organized under the laws of Massachusetts  
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 ~~consolidation~~\* merger\* complies with the requirements of the laws of Massachusetts\* the state of organization\* of the ~~resulting~~\* surviving\* corporation. The resulting or surviving corporation shall furnish a copy of the agreement of ~~consolidation~~\* merger\* to any stockholder or member upon written request and without charge.
2. The effective date of the ~~consolidation~~\* merger\* determined pursuant to the agreement referred to in paragraph 1 shall be: The date of filing of Articles of Merger.

\*Delete the inapplicable word

\*\*If any of the constituent corporations organized under M.G.L. also constitutes a public charity, the surviving or said resulting corporation must be a public charity organized under this chapter.

3.

(For a merger)

(A)\*\*The 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

(For a consolidation)

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

Not applicable.

(C) 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 the members of each class, may be set forth in the by-laws of the corporation or may be set forth below: --

(D)\*Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

4. The following information shall not for any purpose be treated as a permanent part of the articles of organization of the ~~resulting~~ surviving\* corporation.

(A) The post office address of the initial principal office of the ~~resulting~~ surviving\* corporation in Massachusetts is:

594 Worcester Road, Natick, MA 01760

(B) The name, residence and post office address of each of the initial directors and president, treasurer and clerk of the ~~resulting~~ surviving\* corporation is as follows:

	Name	Residence	Post Office Address
President	Edith Lohr	154 Woodridge Road Marlborough, MA 01752	594 Worcester Rd. Natick, MA 01760
Treasurer	John Burkholder	27 Dudley Street Marlborough, MA 01752	same
Clerk	Alfred Ambrose	38 Wilson Road Northborough, MA 01532	same

Directors (or officers having the powers of directors)

See insert 4B

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 O. 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

(C) The fiscal year of the ~~resulting~~ surviving corporation initially adopted is:

December 31.

(D) The date initially fixed in the by-laws for the annual meeting of members/stockholders of the ~~resulting~~ surviving corporation is:

First Tuesday of September.

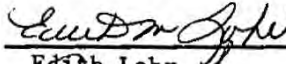
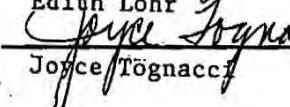
5. (This paragraph 5 may be deleted if the ~~resulting~~ surviving corporation is organized under the laws of Massachusetts.)

The ~~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 any constituent foreign 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 Massachusetts, 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 taxes, in the same manner as provided in Chapter 181.

*\*Delete the inapplicable words.*

#### FOR MASSACHUSETTS CORPORATIONS

The undersigned President ~~Vice President~~ and ~~Clerk~~ Assistant Clerk\* of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC. a corporation organized under the laws of Massachusetts further state under the penalties of perjury that the agreement of ~~consolidation~~ merger\* referred to in paragraph 1 has been duly executed on behalf of such corporation and duly approved 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 corporation at a meeting of members/~~stockholders~~/directors\* of such corporation held on November 29, 1994.

  
Edith Lohr  
  
Joyce Tognacci

President\* ~~Vice President\*\*~~

~~Clerk\*\*~~ Assistant Clerk\*\*

#### FOR CORPORATIONS ORGANIZED OTHER THAN IN MASSACHUSETTS

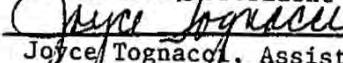
The undersigned President \* and Assistant Secretary \*\*

of LUTHERAN CHILD AND FAMILY SERVICES OF NEW HAMPSHIRE, INC. a corporation organized under the laws of New Hampshire

NEW HAMPSHIRE, INC. further state under the penalties of perjury that the agreement of ~~consolidation~~ merger\* referred to in paragraph 1, has been duly adopted by such corporation in the manner required by the laws of New Hampshire and in compliance with all pertinent requirements of the articles of organization of such corporation on September 6, 19 94.



Edith Lohr, President\*



Joyce Tognacci, Assistant Secretary\*\*

*\*Delete the inapplicable words.*

*\*Specify the officer having powers and duties corresponding to those of President or Vice President of a Massachusetts corporation organized under General Laws, Chapter 156B.*

*\*\*Specify the officer having power and duties corresponding to the Clerk or Assistant Clerk of such a Massachusetts corporation.*

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486598

SECRETARY OF STATE  
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1994 DEC 30 PM 12:14 The Commonwealth of Massachusetts

CORPORATION DIVISION

**ARTICLES OF CONSOLIDATION/MERGER**

General Laws, Chapter 180, Section 10A

(Foreign and Domestic Corporations)

I hereby approve the within articles of ~~consolidation~~ merger and, the filing

fee in the amount of \$ 35.00 having been paid, said articles are deemed

to have been filed with me this 30<sup>th</sup> day of DECEMBER 19 94.

*Michael Joseph Connolly*

MICHAEL JOSEPH CONNOLLY  
Secretary of State

TO BE FILLED IN BY CORPORATION  
Photocopy of Articles of Merger To Be Sent

TO: Joel I. Cherwin, Esquire

One International Place

Boston, Massachusetts 02110

Telephone (617) 330-1625

Copy Mailed





The Commonwealth of Massachusetts  
Office of the Secretary of State  
Michael Joseph Connolly, Secretary  
One Ashburton Place, Boston, Massachusetts 02108

Fee \$35.00

081

ARTICLES OF ~~CONSOLIDATION~~\* MERGER\*

Pursuant to General Laws, Chapter 180, Section 10A  
(Foreign and Domestic Corporation)

FEDERAL IDENTIFICATION NO.  
04-249653

FEDERAL IDENTIFICATION NO.  
04-2775387

~~Consolidation~~\* Merger\* of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

and LUTHERAN CHILD AND FAMILY SERVICES OF CONNECTICUT, INC.  
*the constituent corporations*

into LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

~~New corporation~~\* one of the constituent corporations\* organized under the laws of Massachusetts  
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 ~~consolidation~~\* merger\* complies with the requirements of the laws of Massachusetts\* the state of organization\* of the ~~resulting~~\* surviving\* corporation. The resulting or surviving corporation, shall furnish a copy of the agreement of ~~consolidation~~\* merger\* to any stockholder or member upon written request and without charge.
2. The effective date of the ~~consolidation~~\* merger\* determined pursuant to the agreement referred to in paragraph 1 shall be: The date of filing of the Articles of Merger.

\*Delete the inapplicable word

\*\*If any of the constituent corporations organized under M.G.L. also constitutes a public charity, the surviving or said resulting corporation must be a public charity organized under this chapter.



3.

(For a merger)

(A)\*\*The 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

(For a consolidation)

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

Not applicable.

(C) 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 the members of each class, may be set forth in the by-laws of the corporation or may be set forth below: --

(D)\*Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

4. The following information shall not for any purpose be treated as a permanent part of the articles of organization of the ~~resulting~~ surviving\* corporation.

(A) The post office address of the initial principal office of the ~~resulting~~ surviving\* corporation in Massachusetts is:

594 Worcester Road, Natick, MA 01760

(B) The name, residence and post office address of each of the initial directors and president, treasurer and clerk of the ~~resulting~~ surviving\* corporation is as follows:

	Name	Residence	Post Office Address
President	Edith Lohr	154 Woodridge Road Marlborough, MA 01752	594 Worcester Road Natick, MA 01760
Treasurer	John Burkholder	27 Dudley Street Marlborough, MA 01752	same
Clerk	Alfred Ambrose	38 Wilson Road Northborough, MA 01532	same

Directors (or officers having the powers of directors)

See insert 4B

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 O. 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

(C) The fiscal year of the ~~resulting~~ surviving corporation initially adopted is:  
December 31.

(D) The date initially fixed in the by-laws for the annual meeting of members/~~stockholders~~  
of the ~~resulting~~ surviving corporation is:

First Tuesday of September.

5. (This paragraph 5 may be deleted if the ~~resulting~~ surviving corporation is organized under the laws of Massachusetts.)

The ~~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 any constituent foreign 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 Massachusetts, 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 taxes, in the same manner as provided in Chapter 181.

*\*Delete the inapplicable words.*

#### FOR MASSACHUSETTS CORPORATIONS

The undersigned President\* ~~Vice President~~ and Clerk\* Assistant Clerk\* of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.  
a corporation organized under the laws of Massachusetts further state under the penalties of perjury that the agreement of ~~consolidation~~ merger\* referred to in paragraph 1 has been duly executed on behalf of such corporation and duly approved 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 corporation at a meeting of members/~~stockholders~~/directors\* of such corporation held on November 29, 1994.

*Edith Lohr*

President\* ~~Vice President~~

Edith Lohr

*Joyce Tognacci*

Clerk\* Assistant Clerk\*\*

Joyce Tognacci

#### FOR CORPORATIONS ORGANIZED OTHER THAN IN MASSACHUSETTS

The undersigned President \* and Assistant Secretary \*\*

of LUTHERAN CHILD AND FAMILY SERVICES OF CONNECTICUT, INC., corporation organized under the laws of

Connecticut

further state under the penalties of perjury that the agreement of ~~consolidation~~ merger\* referred to in paragraph 1, has been duly adopted by such corporation in the manner required by the laws of Connecticut and in compliance with all pertinent requirements of the articles of organization of such corporation on September 6, 1994.

*Edith Lohr*

Edith Lohr, President

*Joyce Tognacci*

Joyce Tognacci, Assistant Secretary

*\*Delete the inapplicable words.*

*\*Specify the officer having powers and duties corresponding to those of President or Vice President of a Massachusetts corporation organized under General Laws, Chapter 156B.*

*\*\*Specify the officer having power and duties corresponding to the Clerk or Assistant Clerk of such a Massachusetts corporation.*

486599

894

SECRETARY OF STATE  
RECEIVED

1994 DEC 30 PM 12:13

**The Commonwealth of Massachusetts**

CORPORATION DIVISION **ARTICLES OF CONSOLIDATION/MERGER**

General Laws, Chapter 180, Section 10A

(Foreign and Domestic Corporations)

I hereby approve the within articles of ~~consolidation~~/merger and, the filing  
fee in the amount of \$ 35.00 having been paid, said articles are deemed  
to have been filed with me this 30<sup>th</sup> day of DECEMBER 1994



MICHAEL JOSEPH CONNOLLY  
Secretary of State

TO BE FILLED IN BY CORPORATION  
Photocopy of Articles of Merger To Be Sent

TO: Joel I. Cherwin  
Cherwin & Glickman  
One International Place  
Boston, MA 02110 (617)330-1625

Telephone

Copy Mailed



The Commonwealth of Massachusetts  
Office of the Secretary of State  
Michael Joseph Connolly, Secretary  
One Ashburton Place, Boston, Massachusetts 02108

Fee \$35.00

081

ARTICLES OF CONSOLIDATION\* MERGER\*

Pursuant to General Laws, Chapter 180, Section 10A  
(Foreign and Domestic Corporation)

FEDERAL IDENTIFICATION NO.

04-249653

(S) 04-2496563

FEDERAL IDENTIFICATION NO.

01-0427961

(C) Consolidation\* Merger\* of LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

(M) and LUTHERAN CHILD AND FAMILY SERVICES OF MAINE, INC.  
the constituent corporations

into LUTHERAN SOCIAL SERVICES OF NEW ENGLAND, INC.

Mass  
~~NEW corporation~~\* one of the constituent corporations\* organized under the laws of Massachusetts  
as specified in the agreement to in Paragraph 1 below.

12/89 The undersigned officers of each of the constituent corporations certify under the penalties of perjury as follows:

1. The agreement of ~~consolidation~~\* merger\* complies with the requirements of the laws of Massachusetts\* the state of organization\* of the ~~resulting~~\* surviving\* corporation. The resulting or surviving corporation shall furnish a copy of the agreement of ~~consolidation~~\* merger\* to any stockholder or member upon written request and without charge.
2. The effective date of the ~~consolidation~~\* merger\* determined pursuant to the agreement referred to in paragraph 1 shall be: The date of filing of the Articles of Merger.

5  
PC \*Delete the inapplicable word

\*If any of the constituent corporations organized under M.G.L. also constitutes a public charity, the surviving or said resulting corporation must be a public charity organized under this chapter.

3.

(For a merger)

(A)\*\*The 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

(For a consolidation)

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

Not applicable.

(C) 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 the members of each class, may be set forth in the by-laws of the corporation or may be set forth below: --

(D)\*Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

4. The following information shall not for any purpose be treated as a permanent part of the articles of organization of the ~~resulting~~ surviving\* corporation.

(A) The post office address of the initial principal office of the ~~resulting~~ surviving\* corporation in Massachusetts is: 594 Worcester Road, Natick, MA 01760.

(B) The name, residence and post office address of each of the initial directors and president, treasurer and clerk of the ~~resulting~~ surviving\* corporation is as follows:

	Name	Residence	Post Office Address
President	Edith Lohr	154 Woodridge Road Marlborough, MA 01752	594 Worcester Rd. Natick, MA 01860
Treasurer	John Burkholder	27 Dudley Street Marlborough, MA 01752	same
Clerk	Alfred Ambrose	38 Wilson Road Northborough, MA 01532	same

Directors (or officers having the powers of directors)

See insert 4B



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 O. 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 Ledge lawn Avenue  
Lexington, MA 02173

2/22/94

(C) The fiscal year of the ~~resulting~~ surviving corporation initially adopted is:  
December 31.

(D) The date initially fixed in the by-laws for the annual meeting of members/~~stockholders~~  
of the ~~resulting~~ surviving corporation is:

First Tuesday of September.

5. (This paragraph 5 may be deleted if the ~~resulting~~ surviving corporation is organized under the  
laws of Massachusetts.)

The 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 any constituent foreign 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 Massachusetts, 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 taxes, in the same  
manner as provided in Chapter 181.

*\*Delete the inapplicable words.*

#### FOR MASSACHUSETTS CORPORATIONS

The undersigned President\* ~~Vice President\*~~ and ~~Clerk\*~~ Assistant Clerk\* of LUTHERAN SOCIAL SERVICES OF  
NEW ENGLAND, INC.  
a corporation organized under the laws of Massachusetts further state under the penalties of perjury that the  
agreement of ~~consolidation~~ merger\* referred to in paragraph 1 has been duly executed on behalf of such  
corporation and duly approved 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 corporation at a meeting of  
members/~~stockholders~~/directors\* of such corporation held on November 29, 1994.

*Edith Lohr*  
Edith Lohr  
*Joyce Tognacci*  
Joyce Tognacci

President\* ~~Vice President\*\*~~

~~Clerk\*\*~~ Assistant Clerk\*\*

#### FOR CORPORATIONS ORGANIZED OTHER THAN IN MASSACHUSETTS

The undersigned President \* and Assistant Secretary \*\*

of LUTHERAN CHILD AND FAMILY SERVICES OF MAINE, INC. a corporation organized under the laws of  
Maine further state under the penalties of perjury that the agree-  
ment of ~~consolidation~~ merger\* referred to in paragraph 1, has been duly adopted by such corporation in the manner  
required by the laws of Maine and in compliance with all pertinent requirements of the  
articles of organization of such corporation on September 6, 1994.

✓ *Edith Lohr* \*  
Edith Lohr, President  
✓ *Joyce Tognacci* \*\*  
Joyce Tognacci, Assistant Secretary

*\*Delete the inapplicable words.*

*\*Specify the officer having powers and duties corresponding to those of President or Vice President of a  
Massachusetts corporation organized under General Laws, Chapter 156B.*

*\*\*Specify the officer having power and duties corresponding to the Clerk or Assistant Clerk of such  
a Massachusetts corporation.*

486600

8913

SECRETARY OF STATE  
RECEIVED

1994 DEC 30 PM 12:13

CORPORATION DIVISION

**The Commonwealth of Massachusetts**

**ARTICLES OF CONSOLIDATION/MERGER**

General Laws, Chapter 180, Section 10A

(Foreign and Domestic Corporations)

I hereby approve the within articles of ~~consolidation~~/merger and, the filing  
fee in the amount of \$ 35.00 having been paid, said articles are deemed  
to have been filed with me this 30<sup>th</sup> day of DECEMBER 1994

*Michael Joseph Connolly*

MICHAEL JOSEPH CONNOLLY  
Secretary of State

TO BE FILLED IN BY CORPORATION  
Photocopy of Articles of Merger To Be Sent

TO: Joel I. Cherwin, Esquire  
One International Place  
Boston, MA 02110  
Telephone (617) 330-1625

Copy Mailed

FEDERAL IDENTIFICATION  
NO. 000807410

FEDERAL IDENTIFICATION  
NO. 042496563  
Fee: \$35.00

00807410

# The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

## ARTICLES OF ~~CONSOLIDATION~~ / \*MERGER (General Laws, Chapter 180, Section 10) Domestic and Domestic Corporations

~~CONSOLIDATION~~ / \*merger of

Lutheran Social Services of New England, Inc.

1.14.02

Lutheran Social Ministries of New England, Inc.

1.09.02

the constituent corporations, into

Lutheran Social Services of New England, Inc.

~~one of the constituent corporations~~ / \*a new corporation.

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

1. The agreement of ~~consolidation~~ / \*merger was duly adopted in accordance and compliance 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 ~~consolidation~~ / \*merger to any of its members or to any person who was a stockholder or member of any constituent corporation upon written request and without charge.
4. The effective date of the ~~consolidation~~ / \*merger determined pursuant to the agreement of ~~consolidation~~ / \*merger shall be the date approved and filed by the Secretary of the Commonwealth. If a later effective date is desired, specify such date which shall not be more than *thirty days* after the date of filing: January 1, 2008

### 5. (For a merger)

(a) The following amendments to the Articles of Organization of the *surviving* corporation have been effected pursuant to the agreement of merger:

See Attachment Sheet 5(a)

C ☐  
P ☐  
M ☐  
R.A. ☐

5  
P.C.

\*Delete the inapplicable word.

(For a consolidation)

(b) The purpose of the *resulting* corporation is to engage in the following activities:

Not Applicable

\*\* (c) The resulting corporation may have one or more classes of members. If it does, the designation of such class or classes, the manner of election or appointment, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the bylaws of the corporation or may be set forth below:

Not Applicable

\*\* (d) Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

Not Applicable

6. The information contained in Item 6 is *not a permanent* part of the Articles of Organization of the ~~\*resulting~~ / \*surviving corporation.

(a) The street address of the ~~\*resulting~~ / \*surviving corporation in Massachusetts is: *(post office boxes are not acceptable)*

888 Worcester Street, Suite 160  
Wellesley, MA 02484

\*Delete the inapplicable word.

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

(b) The name, residential address and post office address of each director and officer of the ~~existing~~ / surviving corporation is:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Edith M. Lohr	47 Brook Lane, Berlin, MA 01503	
Treasurer:	Robert H. Smith	60 Marilyn Street, Holliston, MA 01746	
Clerk:	Bonnie Olson	7 Anderson Avenue, Middleboro, MA 02346	
Assistant Clerk:	Alana Geary	102 Hopkington Road, Upton, MA 01568	
Directors:	The Rev. Jim Keurulainen	New England District LCMS, 400 Wilbraham Road, Springfield, MA 01109-2794	
	Stanley Reible	195 Concord Road, Westford, MA 01886	
	The Rev. Robert Schipul	11 Gannett Pasture Lane, Scituate, MA 02066	
	The Rev. Carl J. Anton	1760 Boulevard, West Hartford, CT 06107	
	Katie Benashski	40 Trivet Lane, Wethersfield, CT 06109	
	The Rev. Margaret G. Payne	New England Synod, ELCA, 20 Upland Street, Worcester, MA 01607	
	Garth Greimann	17 Ravine Road, Wellesley, MA 02481	
	Dale Eck	211 Still River Road, Bolton, MA 01740	
	Mr. Jeff Kinney	2113 Main Street, Glastonbury, CT 06033	
	Sonja Hegymegi	75 Snowapple Lane, Milford, CT 06460-6726	
	The Rev. Timothy Keyl	Christ the King Lutheran Church, 3 Lutheran Drive, Nashua, NH 03063	
	Gail Bucher	14 South Meadow Ridge, Concord, MA 01742-3051	
	David Forsberg	704 Kittering Way, Worcester, MA 01609	
	Paul Nordquist	32 Greenleaf Circle, Framingham, MA 01701	
	William Swanson	24 Canoe Club Lane, Pembroke, MA 02359	
	Wilette W. Thompson	88 Till Rock Lane, Norwell, MA 02061	
	Bryan Lord, Esq.	1197 Union Street, Manchester, NH 03104	
	Rev. Lawrence Wogman	52 Court Street, Cromwell, CT 06406-1621	
	Heather Felman	1025 Angela Ct., Schaumburg, IL 60173	
	Dan Abushanab	14 Bellwood Way, Framingham, MA 01701	
	Rev. Gloria Connery	Emanuel Lutheran Church, 200 Greenwood Road, Worcester, MA 01607	
	Karen Gaylin	180 Mildred Circle, Concord, MA 01742	

(c) The fiscal year (i.e. tax year) of the ~~existing~~ / surviving corporation shall end on the last day of the month of:  
June

(d) The name and business address of the resident agent, if any, of the ~~existing~~ / surviving corporation is:  
Bonnie Olson

888 Worcester Street, Suite 160, Wellesley, MA 02484

The undersigned officers of the several constituent corporations listed herein further state under the penalties of perjury as to their respective corporations that the agreement of ~~2006-2007~~ / merger has been duly executed on behalf of such corporations and duly approved by the members / stockholders / directors of such corporations in the manner required by General Laws, Chapter 180, Section 10.

#### TO BE EXECUTED ON BEHALF OF EACH CONSTITUENT CORPORATION

Edith M. Lohr, President / ~~Vice President~~

Bonnie S. Olson, Clerk / ~~Assistant Clerk~~

of Lutheran Social Services of New England, Inc.  
(Name of constituent corporation)

Edith M. Lohr, President / ~~Vice President~~

Bonnie S. Olson, Clerk / ~~Assistant Clerk~~

of Lutheran Social Ministries of New England, Inc.  
(Name of constituent corporation)

\*Delete the inapplicable words.



**Attachment 5(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 501(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 III**

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 (1) 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 IV.

- a. **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.
- b. **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.
- c. **Meetings.** Meetings of the Directors of the Corporation shall be held in accordance with the provisions of the By-laws.
- d. **Indemnification.** Indemnification of directors, officers, employees, and agents, by whomever elected or appointed, shall be in accordance with the provisions in the By-laws.
- e. **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.
- f. **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.
- g. **Dissolution.** The Corporation may be voluntarily dissolved in the manner provided by law and by the By-laws.

19205

THE COMMONWEALTH OF MASSACHUSETTS

**ARTICLES OF \*CONSOLIDATION / \*MERGER**  
(General Laws, Chapter 180, Section 10)  
Domestic and Domestic Corporations

I hereby approve the within Articles of ~~\*Consolidation~~ / \*Merger and,  
the filing fee in the amount of \$ 35 , having been paid,  
said articles are deemed to have been filed with me this 21<sup>st</sup>  
day of December , 20 07.

1039464

Effective date: \_\_\_\_\_



**WILLIAM FRANCIS GALVIN**  
*Secretary of the Commonwealth*

**TO BE FILLED IN BY CORPORATION**  
Contact information:

Nina G. Edwards, Esq.

Donoghue Barrett and Singal, P.C.

One Beacon Street, Suite 1320, Boston, MA 02108

Telephone: 617-598-6700

Email: nedwards@dbslawfirm.com

A copy this filing will be available on-line at [www.state.ma.us/sec/cor](http://www.state.ma.us/sec/cor)  
once the document is filed.

RECEIVED  
DIVISION  
2007 DEC 21 PM 3:01

FEDERAL IDENTIFICATION  
no. 042496663  
Fee: \$15.00

Examiner

# The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

## ARTICLES OF AMENDMENT (General Laws, Chapter 180, Section 7)

Name  
Approved

We, Heather L. Feliman, \*President / ~~XXXXXXXXXX~~

and Bonnie Olson, \*Clerk / ~~XXXXXXXXXX~~

of Lutheran Social Services of New England, Inc.  
(Exact name of corporation)

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:

Article II  
(Number those articles 1, 2, 3, and/or 4 being amended)

of the Articles of Organization were duly adopted at a meeting held on July 30, 2008, by vote of:

its 2 members, ~~XXXXXXXXXX~~ ~~XXXXXXXXXX~~

- ☒ Being at least two-thirds of its members legally qualified to vote in meetings of the corporation; OR
- ☐ Being at least two-thirds of its directors where there are no members pursuant to General Laws, Chapter 180, Section 3; 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 therein.

C  
P  
M  
R.A.

P.C.

\*Delete the inapplicable words.  
\*\*Check only one box that applies.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring 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"). Its purpose is to enhance and reflect the religious missions of the New England Synod of the Evangelical Lutheran Church in America and the New England District of the Lutheran Church-Missouri Synod 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.

The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, 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 the amendment will become effective on such later date.

Later effective date: \_\_\_\_\_.

SIGNED UNDER THE PENALTIES OF PERJURY, this 1<sup>st</sup> day of August, 2008

Heather Feltman

, \*President / ~~XXXXXXXXXX~~

Bonnie A. Olson

, \*Clerk / ~~XXXXXXXXXX~~

\*Delete the (inapplicable words).

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, 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:  
August 01, 2008 1:52 PM

A handwritten signature in cursive script, reading "William Francis Galvin". The signature is written in dark ink and is centered on the page.

WILLIAM FRANCIS GALVIN

*Secretary of the Commonwealth*

FEDERAL IDENTIFICATION  
no. 04-2491563  
Fee: \$15.00

# The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Boston, Massachusetts 02108-1512

## ARTICLES OF AMENDMENT (General Laws, Chapter 180, Section 7)

Examine

MA  
Approved

We, Heather Feltman, \*President / \*Vice-President,

and Alana Geary, \*Clerk / \*Assistant-Clerk,

of Lutheran Social Services of New England, Inc.

(Exact name of corporation)

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 articles 1, 2, 3, and/or 4 being amended)

of the Articles of Organization were duly adopted at a meeting held on July 1 2011, by vote of:

2 members, \_\_\_\_\_ directors, or \_\_\_\_\_ shareholders\*\*,

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

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

C ☐  
P ☐  
M ☐  
R.A. ☐

\*Delete the inapplicable words.

\*\*Check only one box that applies.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

P.C.



#### 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 III

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.

a. 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.

b. 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.

c. Meetings. Meetings of the Directors of the Corporation shall be held in accordance with the provisions of the By-laws.

d. Indemnification. Indemnification of directors, officers, employees, and agents, by whomever elected or appointed, shall be in accordance with the provisions in the By-laws.

e. 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.

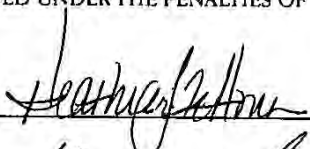
f. Earnings. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its directors, trustees, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the By-laws.

g. Dissolution. The Corporation may be voluntarily dissolved in the manner provided by law and by the By-laws.

The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, 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 the amendment will become effective on such later date.

Later effective date: \_\_\_\_\_.

SIGNED UNDER THE PENALTIES OF PERJURY, this 20<sup>th</sup> day of July, 20 11

, \*President / \*~~Vice President~~.

, \*Clerk / \*~~Assistant Clerk~~.

\*Delete the inapplicable words.

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF AMENDMENT  
(General Laws, Chapter 180, Section 7)

804414

SECRETARY OF THE  
COMMONWEALTH  
2011 JUL 27 AM 11:25  
CORPORATION DIVISION

I hereby approve the within Articles of Amendment and, the filing fee in  
the amount of \$ 15 having been paid, said articles are deemed  
to have been filed with me this 27th day of July  
20 11.

Effective date: \_\_\_\_\_



WILLIAM FRANCIS GALVIN  
*Secretary of the Commonwealth*

1149192

TO BE FILLED IN BY CORPORATION

Contact information:

David W. Allen, Esq.

Sheehan Phinney Bass + Green PA

1000 Elm Street, Manchester, NH 03101

Telephone: 603-627-8146

Email: dallen@sheehan.com

A copy this filing will be available on-line at [www.state.ma.us/sec/cor](http://www.state.ma.us/sec/cor) once  
the document is filed.

IDENTIFICATION  
NO. 043284683

IDENTIFICATION  
NO. 042496563  
Filing Fee: \$35.00

Examiner

# The Commonwealth of Massachusetts

William Francis Galvin

Secretary of the Commonwealth

One Ashburton Place, Room 1717, Boston, Massachusetts 02108-1512

## ARTICLES OF ~~\*CONSOLIDATION~~ / \*MERGER

(General Laws, Chapter 180, Section 10)

Domestic and Domestic Corporations

\*Consolidation / \*merger of

Lutheran Social Services of New England, Inc.

~~Lutheran Social Services of New England~~ and  
Foundation, Inc.

the constituent corporations, into

Lutheran Social Services of New England, Inc.

\*one of the constituent corporations / ~~known corporation~~

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

1. The agreement of ~~\*consolidation~~ / \*merger was duly adopted in accordance and compliance 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 ~~\*consolidation~~ / \*merger to any of its members or to any person who was a stockholder or member of any constituent corporation upon written request and without charge.
4. The effective date of the ~~\*consolidation~~ / \*merger determined pursuant to the agreement of \*consolidation / \*merger shall be the date approved and filed by the Secretary of the Commonwealth. If a later effective date is desired, specify such date which shall not be more than thirty days after the date of filing: December 14, 2013

5. (For a merger)

(a) The following amendments to the Articles of Organization of the surviving corporation have been effected pursuant to the agreement of merger:

SEE ATTACHED

C ☐  
P ☐  
M ☐  
R.A. ☐

P.C.

\*Delete the inapplicable word.

(For a consolidation)

(b) The purpose of the resulting corporation is to engage in the following activities:

NOT APPLICABLE

\*\* (c) The resulting corporation may have one or more classes of members. If it does, the designation of such class or classes, the manner of election or appointment, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the bylaws of the corporation or may be set forth below:

NOT APPLICABLE

\*\* (d) Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

NOT APPLICABLE

6. The information contained in Item 6 is not a permanent part of the Articles of Organization of the ~~resulting~~ / \*surviving corporation.

(a) The street address of the ~~resulting~~ / \*surviving corporation in Massachusetts is: (post office boxes are not acceptable)

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

(b) The name, residential address and post office address of each director and officer of the ~~resolving~~ / surviving corporation is:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Angela Bovill	152 Hayden Rowe St., Hopkinton, MA 01748	
Treasurer:	Nick Russo	602 Wisteria Way, Wayland, MA 01778	
Clerk:	Alana Geary	102 Hopkinton Road, Upton, MA 01568	
Directors:	Barbara Rubs	915 Silas Dean Hwy., Wetherfield, CT 06109	
	William Mays	15 Roselle Ave., Quincy, MA 02169	
	Hannah Anderson	83 Green Street, Concord, NH 03301	
	Michael Salinskas	284 Grove Street, East Berlin, CT 06023	
	Garth Graumann	975 Memorial Drive, Cambridge, MA 02138	
	Karan Gaylin	180 Mildred Circle, Concord, MA 01742	
	Gail Bucher	14 South Meadow Ridge, Concord, MA 01742	
	Socja Hegymegi	75 Snowapple Lane, Milford, CT 06460	
	Jeff Kliney	8 Lincoln Street, Natick, MA 01750	
	Ross Goodman	69 Mystic Valley Pkwy, Winchester, MA 01890	
	Angela Bovill	152 Hayden Rowe Street, Hopkinton, MA 01748	
	William Swanson	24 Canoe Club Lane, Pembroke, MA 02359	
	Nolan Braggi	120 Bedford Road, Woburn, MA 01801	
	Donald Sweet	10 Carrie Lynn Lane, York, ME 03908	
	Juliana Langille	7 Manchester Street, Attleboro, MA 02703	
	Ralph Gerenz	10 Gauthier Road, Merrimack, NH 03054	

(c) The fiscal year (i.e. tax year) of the ~~resolving~~ / surviving corporation shall end on the last day of the month of:

June

(d) The name and business address of the resident agent, if any, of the ~~resolving~~ / surviving corporation is:

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

The undersigned officers of the several constituent corporations listed herein further state under the penalties of perjury as to their respective corporations that the agreement of ~~consolidation~~ / merger has been duly executed on behalf of such corporations and duly approved by the members / stockholders / directors of such corporations in the manner required by General Laws, Chapter 180, Section 10.

TO BE EXECUTED ON BEHALF OF EACH CONSTITUENT CORPORATION

*[Signature]* , \*President / \*Vice-President  
*Alana Geary* , \*Clerk / \*Assistant Clerk

of Lutheran Social Services of New England, Inc.

(Name of constituent corporation)

*[Signature]* , \*President / \*Vice-President  
*Alana Geary* , \*Clerk / \*Assistant Clerk

of Lutheran Social Services of New England Foundation, Inc.

(Name of constituent corporation)



## 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 this 21<sup>st</sup> day of October, 2013, by and between Lutheran Social Services of New England, Inc., a Massachusetts not-for-profit corporation with a principal place of business in Worcester, Massachusetts ("LSSNE") and Lutheran Social Services of New England Foundation, Inc., a Massachusetts not-for-profit corporation with a principal place of business in Worcester, Massachusetts ("Foundation"), pursuant to Massachusetts statute.

**WHEREAS**, both parties are affiliated and Foundation is a supporting organization which aids the work of LSSNE 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 corporation, having found such merger to be in the best interest of both corporations which thereafter shall be components of the surviving corporation which will be named Lutheran Social Services of New England, Inc., and which shall continue with its same mission and functions and establish an endowment fund; and

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

**WHEREAS**, the parties have agreed upon the terms of merger;

**NOW THEREFORE**, in consideration of the agreements set forth herein, the parties agree as follows and adopt the following Plan of Merger:

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

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

**3. Name and 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 present 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.

**4. Officers.** Those persons serving as officers of LSSNE at the time of the merger shall be the officers of the surviving corporation.

**5. Articles of Agreement and By-laws.** The existing Articles of Organization and By-Laws of LSSNE shall continue after the merger.

**6. 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 of LSSNE, without the need for further action, deed or conveyance, and the LSSNE shall have such rights as Foundation 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 agree to execute such documents as may be required.

**7. Effective Date.** The merger shall become effective after the adoption of this Agreement and Plan of Merger by necessary action of the Boards of Directors and Trustees and upon the filing of the merger votes and this Agreement and Plan of Merger with the Secretary of the Commonwealth of Massachusetts. Such 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 14, 2013.

**8. Cancellation.** In the event the Boards of Directors of both corporations vote to cancel this agreement prior to the merger, this agreement shall be cancelled.

**9. Merger and Choice of Law.** This is the sole agreement between the parties as to the subject matter hereof, and into it are merged all of the discussions of the parties. This is a Massachusetts agreement and is subject to the laws of the state of Massachusetts. Paragraph headings in this agreement are for identification only and have no substantive effect. Any notice to either party shall be given by United States Mail, postage prepaid.

**IN WITNESS WHEREOF,** the parties have set their hands and seals by the officers authorized so to sign, on the day and date first set forth above.

**Witness:**

Alana Lang

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

By: Angela Boyill  
Angela Boyill, President

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

Alana Lang

By: Angela Boyill  
Angela Boyill, President

Certificate of Vote  
Lutheran Social Services of New England, Inc.

I, Alana Geary, Clerk of the Lutheran Social Services of New England, Inc., do hereby certify that:

- (1) I am the duly elected and acting Clerk of Lutheran Social Services of New England, Inc., a Massachusetts corporation (the "Corporation");
- (2) I maintain and have custody of and am familiar with the Seal and minute books of the 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 held on the 10th of September, 2013, which meeting was duly held in accordance with Massachusetts laws and the by-laws of the Corporation:

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

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 16th day of October, 2013.



\_\_\_\_\_  
(Signature)

Certificate of Vote  
Lutheran Social Services of New England Foundation, Inc.

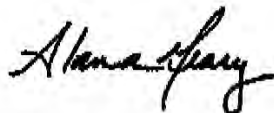
I, Alana Geary, Clerk of the Lutheran Social Services of New England Foundation, Inc., do hereby certify that:

- (1) I am the duly elected and acting Clerk of Lutheran Social Services of New England Foundation, Inc., a Massachusetts corporation (the "Corporation");
- (2) I maintain and have custody of and am familiar with the Seal and minute books of the 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 8th of October, 2013, 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., and Lutheran Social Services of New England Foundation, Inc., effective December 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 Clerk of the Corporation and have affixed its corporate seal this 16th day of October, 2013.



\_\_\_\_\_  
(Signature)

THE COMMONWEALTH OF MASSACHUSETTS

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

December 05, 2013 02:17 PM

A handwritten signature in cursive script, reading "William Francis Galvin". The signature is written in dark ink and is centered on the page.

WILLIAM FRANCIS GALVIN

*Secretary of the Commonwealth*



IDENTIFICATION

no. 24-2496563

Filing Fee: \$15.00

Examiner

**The Commonwealth of Massachusetts**

**William Francis Galvin**

Secretary of the Commonwealth

One Ashburton Place, Room 1717, Boston, Massachusetts 02108-1512

**ARTICLES OF AMENDMENT**  
(General Laws, Chapter 180, Section 7)

Name  
Approved

We, Angela Bovill, \*President / \*Vice President,

and Alana Geary, \*Clerk / \*Assistant Clerk,

of Lutheran Social Services of New England, Inc.  
(Exact name of corporation)

located at 14 East Worcester Street, Suite 300, Worcester, MA 01604  
(Address of corporation in Massachusetts)

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

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

of the Articles of Organization were duly adopted at a meeting held on July 1 20 14, by vote of:

14 members, 14 directors, or 14 shareholders\*\*,

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

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

Article 1

Name of the Corporation

The name of the Corporation is hereby amended to:

Ascentria Care Alliance, Inc.

C ☐  
P ☐  
M ☐  
R.A. ☐

\*Delete the inapplicable words.

\*\*Check only one box that applies.

Note: If the space provided under any article or item on this form is insufficient, additions shall be set forth on one side only of separate 8 1/2 x 11 sheets of paper with a left margin of at least 1 inch. Additions to more than one article may be made on a single sheet so long as each article requiring each addition is clearly indicated.

P.C.

1-14-1972

The foregoing amendment(s) will become effective when these Articles of Amendment are filed in accordance with General Laws, 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 the amendment will become effective on such later date.

Later effective date: September 1, 2014

SIGNED UNDER THE PENALTIES OF PERJURY, this 7<sup>th</sup> day of July, 20 14

[Signature], \*President / \*Vice President,

[Signature], \*Clerk / \*Assistant Clerk.

*\*Delete the inapplicable words.*

112827

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF AMENDMENT

(General Laws, Chapter 180, Section 7)

RECEIVED

AUG 04 2014

SECRETARY OF THE COMMONWEALTH  
CORPORATIONS DIVISION

I hereby approve the within Articles of Amendment and, the filing fee in the amount of \$ 15<sup>00</sup> having been paid, said articles are deemed to have been filed with me this 4<sup>th</sup> day of August 2014

Effective date:

Sept 1, 2014

227310

*William Francis Galvin*

WILLIAM FRANCIS GALVIN

Secretary of the Commonwealth

TO BE FILLED IN BY CORPORATION

Contact information:

Alana Geary

Lutheran Social Services of New England, Inc.

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

Telephone: 774-243-3912

Email: ageary@lssne.org

A copy this filing will be available on-line at [www.state.ma.us/sec/cor](http://www.state.ma.us/sec/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(B)

Version: 7-6-17

**Instructions:** Complete Information below. When complete check the box "This document is ready 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** Include all attachments as requested.

Application Number: ACA-21092912 - CL Original Application Date: September 29, 2021

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

Application Type: Conservation Long Term Care Project

Applicant's Business Type: ☒ Corporation ☐ Limited Partnership ☐ Partnership ☐ Trust ☐ LLC ☐ Other

Is the Applicant the sole member or sole shareholder of the Health Facility(ies) that are the subject of this Application? ☒ Yes ☐ No

The undersigned certifies under the pains and penalties of perjury:

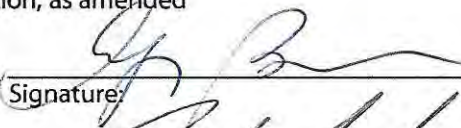
1. The Applicant is the sole corporate member or sole shareholder of the Health Facility[ies] that are the subject of this Application;
2. I have ~~read~~ 105 CMR 100.000, the Massachusetts Determination of Need Regulation;
3. I understand and agree to the expected and appropriate conduct of the Applicant pursuant to 105 CMR 100.800;
4. I have ~~read~~ this application for Determination of Need including all exhibits and attachments, and ~~certify that~~ <sup>\*\*\*</sup> 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(B);
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(B);
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;
8. I have ~~caused~~ <sup>\*\*</sup> 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.~~ <sup>\*\*\*</sup>
9. If subject to M.G.L. c. 6D, § 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);
10. 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 ~~previously issued~~ <sup>\*\*\*</sup> Notices of Determination of Need and the terms and Conditions attached therein;
11. I have ~~read~~ <sup>\*</sup> and 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;
12. 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;
13. Pursuant to 105 CMR 100.705(A), I certify that the Applicant has Sufficient Interest in the Site or facility; and
14. 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,
  - a. 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,
  - b. The Proposed Project is exempt from zoning by-laws or ordinances.

#### Corporation:

Attach a copy of Articles of Organization/Incorporation, as amended

Angela Bovill

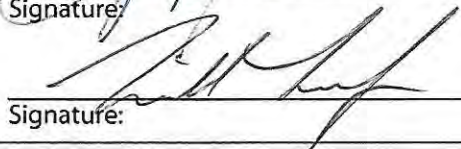
CEO for Corporation Name:

Signature: 

Date: 9/29/21

William Mayo

Board Chair for Corporation Name:

Signature: 

Date: 29 Sep 21

\* been informed of the contents of

\*\* have been informed that

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

**Attachment 8 – Filing Fee**



[illegible]

THE KEY TO DOCUMENT SECURITY • HEAT ACTIVATED THUMB PRINT • ADDITIONAL SECURITY FEATURES INCLUDED • SEE BACK FOR DETAILS

**Lutheran Housing Corporation - Brockton**  
26 Harvard Street  
Worcester, MA 01609  
508-754-8877

**People's United Bank, NA**  
850 Main Street  
Bridgeport, CT 06604 USA  
51-7218/2211-563

5197

Fourteen Thousand Nine Hundred One Dollars and 10 Cents

DATE  
09/21/2021

AMOUNT  
\$14,901.10

PAY  
TO THE  
ORDER  
OF

COMMONWEALTH OF MASSACHUSETTS

Michaela Dean

