

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	LIFE CARE CENTER OF RAYNHAM
1.2	MassHealth Provider ID	110026429A
1.3	Federal Employer Tax ID	621550151
1.4	VPN	0921971
1.5	Is the above information correct?	Yes
1.6	Facility Number	01102
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	546 South Street East
1.11	City	Raynham
1.12	Zip	02767
1.13	Telephone	+1 (508) 821-5700
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Life Care Centers of America, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Raynham Medical Investors, Inc.
1.20	List realty company names as reported on each realty company cost report.	Raynham - Bristol County Medical Investors LP
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Carolyn M. Ellis
2.2	Nursing Facility or Firm Name	Life Care Center of Raynham
2.3	Title	Director of Reimbursement
2.4	Street Address	3570 Keith Street NW
2.5	City	Cleveland
2.6	State	TN
2.7	Zip Code	37312
2.8	Phone Number	+1 (423) 473-5768
2.9	Email Address	carolyn_ellis@lcca.com

<b>Preparer Information</b>		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Carolyn M. Ellis
3.3	Nursing Facility or Firm Name	Life Care Center of Raynham
3.4	Title	Director of Reimbursement
3.5	Street Address	3570 Keith Street NW
3.6	City	Cleveland
3.7	State	TN
3.8	Zip Code	37312
3.9	Phone Number	+1 (423) 473-5768
3.10	Email Address	carolyn_ellis@lcca.com
3.11	Type of Accounting Service Performed	Compilation

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**Owner Business Information**

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Service Type</b>	<b>Company Name</b>	<b>MassHealth Provider ID</b>	<b>Direct Owner/Partner Names</b>	<b>Indirect Owner/Partner Names</b>	<b>Parent Organization Names</b>
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	1,924,183		1,924,183
1.2	Commercial Managed Care	59,722		59,722
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	7,458,563	98,712	7,557,275
1.5	Medicare Managed Care (Part C)	173,365	26,458	199,823
1.6	MassHealth Fee-for-Service	4,986,180		4,986,180
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	542,155		542,155
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,246,234		1,246,234
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>16,390,402</b>	<b>125,170</b>	<b>16,515,572</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
<b>200</b>	<b>Total Ancillary Revenue</b>		

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	1,756
3.2	Endowment and Other Non-Recoverable Revenue	847,574
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	25,339
3.7	Interest Income	1,801
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	3,083
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	24,000
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>903,553</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Stimulus	847,574
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>847,574</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>17,419,125</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	253,832		253,832
1.2	Director of Nurses: Employee Benefits	5,343		5,343
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,835		12,835
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>272,010</b>		<b>272,010</b>
1.7	Registered Nurses: Salaries	1,451,217		1,451,217
1.8	Registered Nurses: Employee Benefits	83,639		83,639
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	136,595		136,595
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,671,451</b>		<b>1,671,451</b>
1.12	Licensed Practical Nurses: Salaries	1,977,830		1,977,830
1.13	Licensed Practical Nurses: Employee Benefits	113,990		113,990
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	186,163		186,163
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,277,983</b>		<b>2,277,983</b>
1.17	Certified Nurse Aides: Salaries	2,173,623		2,173,623
1.18	Certified Nurse Aides: Employee Benefits	125,274		125,274
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	204,592		204,592
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,503,489</b>		<b>2,503,489</b>

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	5,175		5,175
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>5,175</b>		<b>5,175</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>6,730,108</b>		<b>6,730,108</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>6,730,108</b>		<b>6,730,108</b>

### Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries			0
2.2	Administration: Employee Benefits	62,225	62,225	0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	125,723		125,723
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>187,948</b>		<b>125,723</b>
2.7	Clerical Staff: Salaries	426,564		426,564
2.8	Clerical Staff: Employee Benefits	25,636		25,636
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	39,066		39,066
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>491,266</b>		<b>491,266</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	55,231		55,231
2.12	Office Supplies	29,811	197	29,614
2.13	Telecommunications (e.g. Internet, Phone)	20,743		20,743

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,460		3,460
2.16	Advertising: Help Wanted	63,546		63,546
2.17	Licenses and Dues: Patient Care Related Portion	24,016	2,385	21,631
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	1,239		1,239
2.20	Insurance: Malpractice & General Liability	138,730	51,517	87,213
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	4,833		4,833
2.23	Non-Allowable A & G Expenses	1,956,541	1,956,541	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		5,175	5,175
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		438,630	438,630
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		56,367	56,367
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,298,150</b>		<b>787,682</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,977,364</b>		<b>1,404,671</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		3,083	3,083
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>3,083</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,977,364</b>		<b>1,401,588</b>

### Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	4,833
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>4,833</b>



**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	45,695
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	3,940
2B.6	Legal: Other	13,617
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	814,263
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	9,951
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	286,295
2B.15	User Fee Assessment	752,685
2B.16	Other Non-Allowable A&G Expenses	30,095
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,956,541</b>

**Variable Expenses**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	125,710		125,710
3.2	Staff Dev. Coord.: Employee Benefits	7,031		7,031
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	6,553		6,553
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>139,294</b>		<b>139,294</b>
3.5	Plant Operation: Salaries	166,702		166,702
3.6	Plant Operation: Employee Benefits	9,473		9,473
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,629		14,629

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

3.8	Plant Operation: Purchased Service	222,783	51,968	170,815
3.9	Plant Operation: Supplies and Expenses	52,017	3,497	48,520
3.10	Plant Operation: Utilities	231,778		231,778
3.11	Plant Operation: Repairs	67,334		67,334
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		98,722	98,722
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>764,716</b>		<b>807,973</b>
3.13	Dietician: Salaries	92,530		92,530
3.14	Dietician: Employee Benefits	5,367		5,367
3.15	Dietician: Payroll Taxes incl Workers Comp.	10,904		10,904
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>108,801</b>		<b>108,801</b>
3.18	Dietary: Salaries	619,452		619,452
3.19	Dietary: Employee Benefits	35,927		35,927
3.20	Dietary: Payroll Taxes incl Workers Comp.	57,424		57,424
3.21	Dietary: Food	457,568	3,183	454,385
3.22	Dietary: Purchased Service	20,561		20,561
3.23	Dietary: Supplies and Expenses	72,551	639	71,912
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,263,483</b>		<b>1,259,661</b>
3.24	Housekeeping/Laundry: Salaries	407,447		407,447
3.25	Housekeeping/Laundry: Employee Benefits	24,359		24,359
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	39,422		39,422
3.27	Housekeeping/Laundry: Purchased Service	1,100		1,100
3.28	Housekeeping/Laundry: Supplies and Expenses	66,514	39	66,475
3.29	Housekeeping/Laundry: Linen and Bedding	18,859	58	18,801
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>557,701</b>		<b>557,604</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	31,233		31,233

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	7,981		7,981
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,805		7,805
3.39	Unit Clerk & Medical Records: Purchased Service	11,698		11,698
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>58,717</b>		<b>58,717</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	209,891		209,891
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	15,196		15,196
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	19,837		19,837
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	40,782		40,782
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>285,706</b>		<b>285,706</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	168,858		168,858
3.49	Social Service Worker: Employee Benefits	10,320		10,320
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,631		15,631
3.51	Social Service Worker: Purchased Service	7,325		7,325
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>202,134</b>		<b>202,134</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	1,056,953	1,056,953	0

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

3.61	Direct Restorative Therapy: Benefits	155,210	155,210	0
3.62	Direct Restorative Therapy: Consultants	8,637	8,637	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>1,220,800</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	204,569		204,569
3.65	Recreational Therapy/Activities: Employee Benefits	39,862		39,862
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	20,116		20,116
3.67	Recreational Therapy/Activities: Purchased Service	34,268		34,268
3.68	Recreational Therapy/Activities: Supplies and Expenses	6,539		6,539
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>305,354</b>		<b>305,354</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	1,764	100	1,664
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,289		1,289
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	36,600		36,600
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	355,858	355,858	0
3.88	Personal Protective Equipment			0

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

3.89	House Supplies Not Resold	549,199	1,865	547,334
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	380,482	380,482	0
3.92	Pharmacy Consultant	24,446		24,446
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,349,638</b>		<b>611,333</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>6,256,344</b>		<b>4,336,577</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		24,000	24,000
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>24,000</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>6,256,344</b>		<b>4,312,577</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	0	(338,957)	338,957
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		310,441	310,441
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	31,468	31,468	0
4.7	Building Insurance Expense REA-CR		45,231	45,231
4.8	Real Estate Tax Expense SNF-CR	117,698	117,698	0
4.9	Real Estate Tax Expense REA-CR		151,320	151,320
4.10	Personal Property Tax Expense SNF-CR	1,821		1,821
4.11	Personal Property Tax Expense REA-CR		12,431	12,431
4.12	Other Fixed Cost Expenses SNF-CR	10,278		10,278
4.13	Other Fixed Cost Expenses REA-CR		100	100
4.14	Real Property Rent Expense SNF-CR	638,221	638,221	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>799,486</b>		<b>870,579</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>799,486</b>		<b>870,579</b>

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>16,763,302</b>		<b>13,341,935</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>16,763,302</b>		<b>13,314,852</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	1,756
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>1,756</b>



**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>	<b>Non-Allowable Expenses</b>	<b>Total Allowable Expenses</b>
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	16,515,572
1A.2	Other Revenue	901,752
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>17,417,324</b>
1A.4	Salaries and Wages	9,417,123
1A.5	Employee Benefits	571,623
1A.6	Supplies and Other (including Payroll Taxes)	6,478,310
1A.7	Interest Expense	9,951
1A.8	Provision for Bad Debt	286,295
1A.9	Depreciation and Amortization Expenses	
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>16,763,302</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>654,022</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	1,801
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>655,823</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>655,823</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	17,419,125
2.2	Total Nursing Expenses (Schedule 3)	6,730,108
2.3	Total Administrative and General Expenses (Schedule 3)	2,977,364
2.4	Total Variable Expenses (Schedule 3)	6,256,344
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	799,486
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>16,763,302</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>655,823</b>

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		655,823
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		655,823

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	282,153
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,223,550
1.6	Less Reserve for Bad Debt	(284,701)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,938,849</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	96,491
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	(15,019)
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	68,357
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>2,370,831</b>

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>0</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>0</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	8,445,342
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>0</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>8,445,342</b>

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>0</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	10,816,173

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	321,362
5.2	Accrued Expenses	211,852
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	399,784
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	612,654
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	1,545,652

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	0

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(44,364)
6.3	Other Long-Term Debt	8,032,178
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>7,987,814</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>9,533,466</b>

**Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	1,274,125
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	655,823
8B.5	Proprietor/Partner Drawings	(647,241)
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>1,282,707</b>

**Prior Period Adjustments**  
**NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>



**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	10,816,173

# Skilled Nursing Facility Cost Report

LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	3,773			3,773	(3,773)		(3,773)	0
1.4	Equipment	27,950			27,950	(27,950)		(27,950)	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	49,907			49,907	(49,907)		(49,907)	0
100	<b>Total</b>	<b>81,630</b>	<b>0</b>	<b>0</b>	<b>81,630</b>	<b>(81,630)</b>	<b>0</b>	<b>(81,630)</b>	<b>0</b>

### Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	511,498					511,498				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	9,370,724					9,370,724			234,268	234,268
2.5	Improvements SNF-CR	480					480	5.00%	0	24	24
2.6	Improvements REA-CR	1,033,646		37,191		(36,115)	1,034,722	5.00%		51,736	51,736
2.7	Equipment SNF-CR						0	10.00%	0		0

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

2.8	Equipment REA-CR	557,087		30,531		(58,325)	529,293	10.00%		52,929	52,929
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>11,473,435</b>	<b>0</b>	<b>67,722</b>	<b>0</b>	<b>(94,440)</b>	<b>11,446,717</b>		<b>0</b>	<b>338,957</b>	<b>338,957</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1994
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	7,131,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	86
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	38,613
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,165
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	246
3.10	What is the total acreage of the facility site?	23.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

***Changes in Facility or Realty Company Ownership***

<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
4.1					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	1,746,073

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	655,823
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	6,814,523
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>7,470,346</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(8,257,211)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(8,257,211)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	(677,056)
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(677,056)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,463,921)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>282,152</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	07/11/2021	154			154	154
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	154				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,386	82		11,938	348	25,556
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	97	54				676
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>4,483</b>	<b>136</b>	<b>0</b>	<b>11,938</b>	<b>348</b>	<b>26,232</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	1,997							44,307
								0
								0
								0
								0
								0
								0
								0
								827
								0
								0
								0
0	1,997	0	0	0	0	0	0	45,134

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	825
3.2	0140.1	Number of MassHealth Admissions During Year	166
3.3	0150.0	Number of Discharges During Year	839
3.4	0190.0	Average Length of Stay	54
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	335
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	123



**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,247,245	26,347.1	1,614,066	42,949.5	1,729,658	83,448.0
1.2	Total Overtime Wages	147,904	2,532.7	240,812	5,209.6	238,680	7,563.0
1.3	Total Shift Differential	56,068		122,952		205,285	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,451,217</b>	<b>28,879.8</b>	<b>1,977,830</b>	<b>48,159.1</b>	<b>2,173,623</b>	<b>91,011.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	4.00	4.00	5.00	7.00	7.00
2.2	Licensed Practical Nurses	4.00	4.00	5.00	7.00	7.00
2.3	Certified Nurse Aides	4.00	4.00	5.00	7.00	7.00

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	3	1.8	3,712.5
3.2	Plant Operations	3	2.8	5,800.8
3.3	Dietary Staff	41	14.8	30,884.1
3.4	Dietician	1	1.0	2,065.4
3.5	Housekeeping/Laundry Staff	18	11.4	23,645.0
3.6	Unit Clerk & Medical Records Staff	3	1.7	3,510.8
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	3.4	7,139.0
3.9	Social Services Staff	4	2.2	4,529.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	32	12.6	26,248.8
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	5.2	10,824.4
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	20	7.1	14,674.5
3.17	Director of Nurses	1	1.1	2,246.7
3.18	Registered Nurses	33	12.8	28,879.8
3.19	Licensed Practical Nurses	51	23.2	48,159.1
3.20	Certified Nurse Aides	128	43.8	91,011.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>353</b>	<b>145.9</b>	<b>305,411.1</b>

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Gagnon	Marialynda	RN Unit Nurse	Nursing	146,751			146,751		
5.2	Morrisseau	Beth	DON	Nursing	137,768			137,768		
5.3	Pereira	Samantha	ED	Administrative & General	132,674			132,674		
5.4	Gordon	Laurie	LPN Unit Nurse	Nursing	131,916			131,916		
5.5	Krush	Aksana	RN Unit Nurse	Nursing	130,255			130,255		

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**Earnings and Compensation Disclosures**

<b>Table 6</b>	<b>NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.</b>								
<b>Table 6B</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Total Hours</b>	<b>Salary &amp; Benefits</b>	<b>Draw / Dividends</b>	<b>Other Compensation</b>	<b>TOTAL</b>
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1									<b>0</b>
6B.2									<b>0</b>
6B.3									<b>0</b>
									<b>0</b>

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT****Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
100	TOTALS								0	0

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

**Skilled Nursing Facility Cost Report****LIFE CARE CENTER OF RAYNHAM**

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

**Working Capital Debt**

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
<b>200</b>	<b>Total Working Capital Interest</b>						0		0

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".</b>
<b>(3) Related Party Debt</b>
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information.  Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".</b>
<b>(4) Related Party Transactions</b>
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):



# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

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

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

**Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.**

### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/31/2023 11:47AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:47AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:48AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis
09/08/2023 4:27PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF RAYNHAM**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:39 PM

**SCHEDULE 13 : SUBMISSION AND ATTESTATION**

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

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

**Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.**

1.1	Preparer Name	Carolyn M. Ellis
1.2	Nursing Facility or Firm Name	Life Care Center of Raynham
1.3	Title	Director of Reimbursement
1.4	Street Address	3570 Keith Street NW
1.5	City	Cleveland
1.6	State	TN
1.7	Zip Code	37312
1.8	Phone Number	+1 (423) 473-5768
1.9	Email Address	carolyn_ellis@lcca.com
1.10	Is this information correct?	Yes
1.11	<b>[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
1.12	Date of Authorization:	09/12/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.  
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

--	--	--

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF RAYNHAM

Filing Year: 2022

Date: 11/28/2023

Time: 12:39 PM

### Section B - Certification by Owner, Partner, or Officer

**A) ACCURACY OF REPORTED COSTS:** I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

**B) USE OF PUBLIC FUNDS:** Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

**This certification is signed under pains and penalties of perjury.**

2.1	<b>[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.</b>	
2.2	Date of Authorization	09/12/2023
2.3	Last Name	Preston
2.4	First Name	Forrest
2.5	Middle Name	L.
2.6	Title	Owner
2.7	Is this information correct?	Yes

*Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.*

*Please submit all request to [Costreports.LTCF@CHIAMass.gov](mailto:Costreports.LTCF@CHIAMass.gov) along with the following information:*

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request