

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	LIFE CARE CENTER OF MERRIMACK VALLEY
1.2	MassHealth Provider ID	110109211A
1.3	Federal Employer Tax ID	474739855
1.4	VPN	0950448
1.5	Is the above information correct?	Yes
1.6	Facility Number	00330
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	89 Boston Road, Route 3
1.11	City	North Billerica
1.12	Zip	01862
1.13	Telephone	+1 (978) 667-2166
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	MA Corp (Chapter 156B)
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.	Merrimack Valley Operations, LLC
1.20	List realty company names as reported on each realty company cost report.	Merrimack Valley Real Estate Investors, LLC
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

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Date: 12/19/2024  
Time: 1:33 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 Merrimack Valley
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 Merrimack Valley
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

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Date: 12/19/2024  
 Time: 1:33 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.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
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 MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024

Time: 1:33 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	1,432,086	1,185	1,433,271
1.2	Commercial Managed Care	79,702		79,702
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,406,485	129,981	3,536,466
1.5	Medicare Managed Care (Part C)	307,034	20,089	327,123
1.6	MassHealth Fee-for-Service	6,604,413		6,604,413
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	405,857		405,857
1.9	OneCare	2,135		2,135
1.10	PACE	481,147		481,147
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,227,148		1,227,148
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	18,666		18,666
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>13,964,673</b>	<b>151,255</b>	<b>14,115,928</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 MERRIMACK VALLEY**  
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Date: 12/19/2024  
Time: 1:33 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	50
3.2	Endowment and Other Non-Recoverable Revenue	47,712
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	879
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(28,460)
3.7	Interest Income	179
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	101,908
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>122,268</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	47,712
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>47,712</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>14,238,196</b>

**Skilled Nursing Facility Cost Report**  
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Date: 12/19/2024

Time: 1:33 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	194,787		194,787
1.2	Director of Nurses: Employee Benefits	8,370		8,370
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,796		14,796
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>217,953</b>		<b>217,953</b>
1.7	Registered Nurses: Salaries	828,436		828,436
1.8	Registered Nurses: Employee Benefits	46,273		46,273
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	81,682		81,682
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	753,780	0	753,780
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,710,171</b>		<b>1,710,171</b>
1.12	Licensed Practical Nurses: Salaries	1,161,789	1,144	1,160,645
1.13	Licensed Practical Nurses: Employee Benefits	64,892		64,892
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	114,549	260	114,289
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,005,299	0	1,005,299
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,346,529</b>		<b>2,345,125</b>
1.17	Certified Nurse Aides: Salaries	2,600,727		2,600,727
1.18	Certified Nurse Aides: Employee Benefits	145,265		145,265
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	256,425		256,425
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	298,113	0	298,113
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,300,530</b>		<b>3,300,530</b>

**Skilled Nursing Facility Cost Report**  
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Filing Year: 2023

Date: 12/19/2024

Time: 1:33 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	3,204		3,204
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>3,204</b>		<b>3,204</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>7,578,387</b>		<b>7,576,983</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>7,578,387</b>		<b>7,576,983</b>

**Administrative and General Expenses**

<b>Table 2</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>
2.1	Administration: Salaries			0
2.2	Administration: Employee Benefits			0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	105,536		105,536
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>105,536</b>		<b>105,536</b>
2.7	Clerical Staff: Salaries	398,658		398,658
2.8	Clerical Staff: Employee Benefits	21,103		21,103
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	40,281		40,281
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>460,042</b>		<b>460,042</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	81,354		81,354
2.12	Office Supplies	24,270	150	24,120
2.13	Telecommunications (e.g. Internet, Phone)	28,583		28,583

**Skilled Nursing Facility Cost Report**  
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Date: 12/19/2024  
Time: 1:33 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	5,401		5,401
2.16	Advertising: Help Wanted	104,107		104,107
2.17	Licenses and Dues: Patient Care Related Portion	18,948	2,083	16,865
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	6,150		6,150
2.20	Insurance: Malpractice & General Liability	94,379	41,267	53,112
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	5,681		5,681
2.23	Non-Allowable A & G Expenses	1,456,112	1,456,112	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		1,174	1,174
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		380,388	380,388
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		45,322	45,322
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>1,824,985</b>		<b>752,257</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,390,563</b>		<b>1,317,835</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		0	0
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>879</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,390,563</b>		<b>1,316,956</b>

**Detail of Other A&G Expenses**

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	5,681
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>5,681</b>



**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	72,050
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	16,958
2B.6	Legal: Other	23,845
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	1,806
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	465,777
2B.15	User Fee Assessment	838,446
2B.16	Other Non-Allowable A&G Expenses	37,230
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>1,456,112</b>

<b>Variable Expenses</b>				
<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	111,025		111,025
3.2	Staff Dev. Coord.: Employee Benefits	6,014		6,014
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,763		5,763
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>122,802</b>		<b>122,802</b>
3.5	Plant Operation: Salaries	162,787		162,787
3.6	Plant Operation: Employee Benefits	8,851		8,851
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	16,025		16,025

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024

Time: 1:33 PM

3.8	Plant Operation: Purchased Service	103,986	20,753	83,233
3.9	Plant Operation: Supplies and Expenses	47,750	5,004	42,746
3.10	Plant Operation: Utilities	252,926		252,926
3.11	Plant Operation: Repairs	105,874		105,874
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>698,199</b>		<b>672,442</b>
3.13	Dietician: Salaries	98,795		98,795
3.14	Dietician: Employee Benefits	5,574		5,574
3.15	Dietician: Payroll Taxes incl Workers Comp.	12,915		12,915
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>117,284</b>		<b>117,284</b>
3.18	Dietary: Salaries	608,785		608,785
3.19	Dietary: Employee Benefits	34,350		34,350
3.20	Dietary: Payroll Taxes incl Workers Comp.	59,036		59,036
3.21	Dietary: Food	426,436	2,679	423,757
3.22	Dietary: Purchased Service	18,341		18,341
3.23	Dietary: Supplies and Expenses	65,600	341	65,259
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,212,548</b>		<b>1,209,528</b>
3.24	Housekeeping/Laundry: Salaries	428,025		428,025
3.25	Housekeeping/Laundry: Employee Benefits	23,240		23,240
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	43,762		43,762
3.27	Housekeeping/Laundry: Purchased Service	5,070		5,070
3.28	Housekeeping/Laundry: Supplies and Expenses	51,434	237	51,197
3.29	Housekeeping/Laundry: Linen and Bedding	20,751	189	20,562
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>572,282</b>		<b>571,856</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	45,711		45,711

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	2,712		2,712
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,677		5,677
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>54,100</b>		<b>54,100</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	141,505		141,505
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,339		10,339
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,770		13,770
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	38,504		38,504
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>204,118</b>		<b>204,118</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	8,539		8,539
3.49	Social Service Worker: Employee Benefits	463		463
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	1,082		1,082
3.51	Social Service Worker: Purchased Service	106,924		106,924
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>117,008</b>		<b>117,008</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	571,390	571,390	0

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

3.61	Direct Restorative Therapy: Benefits	89,930	89,930	0
3.62	Direct Restorative Therapy: Consultants	3,841	3,841	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>665,161</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	295,837		295,837
3.65	Recreational Therapy/Activities: Employee Benefits	55,299		55,299
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,782		33,782
3.67	Recreational Therapy/Activities: Purchased Service	7,350		7,350
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,438		3,438
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>395,706</b>		<b>395,706</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	4,815	663	4,152
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,206		1,206
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,000		24,000
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	209,124	209,124	0
3.88	Personal Protective Equipment			0

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

3.89	House Supplies Not Resold	206,546	2,128	204,418
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	196,511	196,511	0
3.92	Pharmacy Consultant	20,604		20,604
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>662,806</b>		<b>254,380</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>4,822,014</b>		<b>3,719,224</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		879	879
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>879</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>4,822,014</b>		<b>3,718,345</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024

Time: 1:33 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	134,962	(76,213)	211,175
4.2	Long-Term Interest Expense SNF-CR	2,244		2,244
4.3	Long-Term Interest Expense REA-CR			0
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	64,675		64,675
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	72,643		72,643
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	11,214		11,214
4.11	Personal Property Tax Expense REA-CR		1,383	1,383
4.12	Other Fixed Cost Expenses SNF-CR	16,954		16,954
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	126,359	126,359	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>429,051</b>		<b>380,288</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		101,908	101,908
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>101,908</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>429,051</b>		<b>278,380</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</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>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>15,220,015</b>		<b>12,994,330</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</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>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>15,220,015</b>		<b>12,890,664</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	50
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>50</b>



**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
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	138	138	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>138</b>	<b>138</b>	

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	14,115,928
1A.2	Other Revenue	122,089
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>14,238,017</b>
1A.4	Salaries and Wages	7,739,888
1A.5	Employee Benefits	432,745
1A.6	Supplies and Other (including Payroll Taxes)	6,442,731
1A.7	Interest Expense	4,050
1A.8	Provision for Bad Debt	465,777
1A.9	Depreciation and Amortization Expenses	134,962
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>15,220,153</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(982,136)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	179
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>(981,957)</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>(981,957)</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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)	14,238,196
2.2	Total Nursing Expenses (Schedule 3)	7,578,387
2.3	Total Administrative and General Expenses (Schedule 3)	2,390,563
2.4	Total Variable Expenses (Schedule 3)	4,822,014
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	429,051
2.6	Total Other Business Expenses (Schedule 4)	138
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>15,220,153</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(981,957)</b>

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(981,957)
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)		(981,957)

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	3,872
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	2,338,353
1.6	Less Reserve for Bad Debt	(546,370)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,791,983</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	16,360
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	22,102
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	497
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>1,834,814</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 MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	723,372
2.4	Equipment	234,278
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	957,650

<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	1,306,045
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>	0
<b>300</b>	<b>Total Non-Current Assets</b>	1,306,045

<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>	0

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	4,098,509

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	475,451
5.2	Accrued Expenses	245,697
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	7,659
5.7	Accrued Salaries and Payroll Liabilities	354,409
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	353,588
<b>500</b>	<b>Total Current Liabilities</b>	1,436,804

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Operating Lease Liability - Current	83,597
5A.2	Deferred Revenue	31,317
5A.3	Misc. Restricted Funds	137,696
5A.4	Accrued Liability Risks	100,978
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	353,588

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	(3,321,220)
6.3	Other Long-Term Debt	1,152,042
<b>600</b>	<b>Total Non-Current Liabilities</b>	(2,169,178)

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	(732,374)

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

<b>Table 8</b>						
<b>Table 8C</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Corporation</b>						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year				5,812,840	5,812,840
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				(981,957)	(981,957)
8C.7	Dividends Paid					0
<b>8C.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,830,883</b>	<b>4,830,883</b>

<b>Prior Period Adjustments</b>		
<b>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>		
<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>



Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	4,098,509

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	2,389,080	47,851	(16,593)	2,420,338	(1,614,261)	(82,705)	(1,696,966)	723,372
1.4	Equipment	877,516	100,211	(2,657)	975,070	(688,535)	(52,257)	(740,792)	234,278
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	49,865			49,865	(49,865)		(49,865)	0
<b>100</b>	<b>Total</b>	<b>3,316,461</b>	<b>148,062</b>	<b>(19,250)</b>	<b>3,445,273</b>	<b>(2,352,661)</b>	<b>(134,962)</b>	<b>(2,487,623)</b>	<b>957,650</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.

<b>Table 2</b>		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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	20,000					20,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	1,086,904					1,086,904			36,911	36,911
2.5	Improvements SNF-CR	2,376,712		47,851		(40,962)	2,383,601	5.00%	82,705	36,475	119,180
2.6	Improvements REA-CR	71,961					71,961	5.00%		3,598	3,598
2.7	Equipment SNF-CR	481,893		100,211		(67,241)	514,863	10.00%	52,257	(771)	51,486

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

2.8	Equipment REA-CR						0	10.00%			0
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
200	Total Claimed Fixed Assets	4,037,470	0	148,062	0	(108,203)	4,077,329		134,962	76,213	211,175

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	2,845,500
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?	64
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	25,846
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,071
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	8.4
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

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
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)	7,320

**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)	(981,957)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	134,962
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(336,339)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(1,183,334)</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	(108,757)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(108,757)</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	1,288,643
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>1,288,643</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	(3,448)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>3,872</b>

**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	12/01/2021	124			124	124
1.2	12/01/2019	124			124	124
1.3	12/01/2023	124	0		124	124
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	124				
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	2,819	157		5,164	495	26,222
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)	36	15				459
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>2,855</b>	<b>172</b>	<b>0</b>	<b>5,164</b>	<b>495</b>	<b>26,681</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
 Filing Year: 2023

Date: 12/19/2024  
 Time: 1:33 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
	1,461	4	1,772					38,094
								0
								0
								0
								0
								0
								0
								0
								0
								510
								0
								0
								0
0	1,461	4	1,772	0	0	0	0	38,604

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 PM

<b>Patient Statistics - Summary</b>			
<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	438
3.2	0140.1	Number of MassHealth Admissions During Year	142
3.3	0150.0	Number of Discharges During Year	444
3.4	0190.0	Average Length of Stay	87
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	164
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	111



**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	628,243	13,668.0	755,360	22,334.4	1,590,845	70,064.7
1.2	Total Overtime Wages	155,893	2,587.5	310,970	2,359.7	674,817	18,866.0
1.3	Total Shift Differential	44,301		95,459		335,065	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>828,437</b>	<b>16,255.5</b>	<b>1,161,789</b>	<b>24,694.1</b>	<b>2,600,727</b>	<b>88,930.7</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 MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024

Time: 1:33 PM

***Detail of Staff and Hours by Position***

<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	7	1.6	3,224.4
3.2	Plant Operations	5	2.8	5,916.5
3.3	Dietary Staff	34	12.8	26,716.5
3.4	Dietician	2	0.9	1,967.8
3.5	Housekeeping/Laundry Staff	16	10.6	21,990.9
3.6	Unit Clerk & Medical Records Staff	7	1.0	2,090.4
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	1.9	4,032.4
3.9	Social Services Staff	1	0.1	233.7
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	10	6.1	12,678.8
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	23	6.3	13,050.8
3.14	Administration and Officers	2	0.7	1,527.2
3.15	Security Staff			
3.16	Clerical Staff	18	7.3	15,252.1
3.17	Director of Nurses	1	1.0	2,064.0
3.18	Registered Nurses	18	7.1	16,255.5
3.19	Licensed Practical Nurses	24	11.9	24,694.1
3.20	Certified Nurse Aides	60	42.8	88,930.7
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>231</b>	<b>114.9</b>	<b>240,625.8</b>

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024

Time: 1:33 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	<b>Total Unregistered Temporary Nursing Service Agencies</b>									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Norton and Associates Inc	TOWP	557.5	40,229	71.8	5,355	121.3	4,372		
4.3	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	318.8	26,880	2,723.1	215,264	398.5	13,416		
4.4	Other		5,722.7	464,471	8,556.8	602,125	3,341.7	166,872		
4.5	HANDS-ON AMERICA SERVICES, INC		2,864.7	222,200	2,640.7	182,555	2,915.2	113,453		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>9,463.7</b>	<b>753,780</b>	<b>13,992.4</b>	<b>1,005,299</b>	<b>6,776.7</b>	<b>298,113</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>9,463.7</b>	<b>753,780</b>	<b>13,992.4</b>	<b>1,005,299</b>	<b>6,776.7</b>	<b>298,113</b>	<b>0.0</b>	<b>0</b>
<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	Delva	Mydarline	LPN Unit Nurse	Nursing	206,944			<b>206,944</b>		
5.2	Pan	Nancy	CNA	Nursing	186,941			<b>186,941</b>		
5.3	Belizaire	Gherleen	RN Unit Nurse	Nursing	172,537			<b>172,537</b>		
5.4	Zuinonez	Marisol	CNA	Nursing	169,081			<b>169,081</b>		
5.5	Porter	Carolyn	RN Unit Nurse	Nursing	160,407			<b>160,407</b>		

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
 Filing Year: 2023

Date: 12/19/2024  
 Time: 1:33 PM

Earnings and Compensation Disclosures									
Table 6	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.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
									0

**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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1										
100	TOTALS								0	0

**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
 Filing Year: 2023

Date: 12/19/2024  
 Time: 1:33 PM

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0		0	0	0

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						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 <i>MUST</i> 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 <i>MUST</i> 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 MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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
04/18/2024 2:18PM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Carolyn Ellis
04/18/2024 2:19PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/18/2024 2:19PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/18/2024 2:19PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/18/2024 2:19PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis

**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 Merrimack Valley
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:	11/14/2024

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.

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**Skilled Nursing Facility Cost Report**  
**LIFE CARE CENTER OF MERRIMACK VALLEY**  
Filing Year: 2023

Date: 12/19/2024  
Time: 1:33 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	04/30/2024
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*