

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

Date: 12/19/2024
Time: 1:39 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LIFE CARE CENTER OF NASHOBA VALLEY
1.2	MassHealth Provider ID	110119920A
1.3	Federal Employer Tax ID	475062571
1.4	VPN	0950553
1.5	Is the above information correct?	Yes
1.6	Facility Number	00168
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	191 Foster Street
1.11	City	Littleton
1.12	Zip	01460
1.13	Telephone	+1 (978) 486-3512
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.	Nashoba Valley SNF Operations, LLC
1.20	List realty company names as reported on each realty company cost report.	Nashoba Valley SNF 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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LIFE CARE CENTER OF NASHOBA VALLEY
Filing Year: 2023

Date: 12/19/2024
Time: 1:39 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Carolyn M. Ellis
2.2	Nursing Facility or Firm Name	Life Care Center of Nashoba 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

Preparer Information		
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.		
Table 3		1
Line #	Description	
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 Nashoba 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

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 NASHOBA VALLEY
Filing Year: 2023

Date: 12/19/2024

Time: 1:39 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,632,857	10,614	2,643,471
1.2	Commercial Managed Care	111,479		111,479
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,738,855	213,997	3,952,852
1.5	Medicare Managed Care (Part C)	575,619	113,579	689,198
1.6	MassHealth Fee-for-Service	5,160,062		5,160,062
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	498,357		498,357
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,651,015		1,651,015
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	5,725		5,725
100	Total Nursing Facility Revenue	14,373,969	338,190	14,712,159

Detail of Ancillary Revenue

Table 2		1	2
Line #	Description	Type	Ancillary Revenue
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		
200	Total Ancillary Revenue		

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

Date: 12/19/2024
Time: 1:39 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	100
3.2	Endowment and Other Non-Recoverable Revenue	49,680
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	28
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	28,106
3.7	Interest Income	12,647
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	5,044
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	95,605

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Stimulus	49,680
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		
400	Total Endowment and Non-Recoverable Revenue		49,680

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	14,807,764

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

Date: 12/19/2024
Time: 1:39 PM

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	186,008		186,008
1.2	Director of Nurses: Employee Benefits	7,339		7,339
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,402		14,402
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
1.100	Subtotal: Director of Nurses Expenses	207,749		207,749
1.7	Registered Nurses: Salaries	871,026		871,026
1.8	Registered Nurses: Employee Benefits	46,917		46,917
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	92,077		92,077
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	328,832	0	328,832
1.200	Subtotal: Registered Nurses Expenses	1,338,852		1,338,852
1.12	Licensed Practical Nurses: Salaries	1,320,014		1,320,014
1.13	Licensed Practical Nurses: Employee Benefits	71,101		71,101
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	139,539		139,539
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	262,125	0	262,125
1.300	Subtotal: Licensed Practical Nurses Expenses	1,792,779		1,792,779
1.17	Certified Nurse Aides: Salaries	2,921,312		2,921,312
1.18	Certified Nurse Aides: Employee Benefits	157,353		157,353
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	308,814		308,814
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	265,913	0	265,913
1.400	Subtotal: Certified Nurse Aides Expenses	3,653,392		3,653,392

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

Date: 12/19/2024
Time: 1:39 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	215		215
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	215		215
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,992,987		6,992,987

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,992,987		6,992,987

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			0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	210,914		210,914
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	210,914		210,914
2.7	Clerical Staff: Salaries	391,708		391,708
2.8	Clerical Staff: Employee Benefits	25,028		25,028
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	45,786		45,786
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	462,522		462,522
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	42,106		42,106
2.12	Office Supplies	26,190	141	26,049
2.13	Telecommunications (e.g. Internet, Phone)	19,565		19,565

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LIFE CARE CENTER OF NASHOBA VALLEY
Filing Year: 2023

Date: 12/19/2024
Time: 1:39 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	8,412		8,412
2.16	Advertising: Help Wanted	67,420		67,420
2.17	Licenses and Dues: Patient Care Related Portion	15,711	1,524	14,187
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	7,222		7,222
2.20	Insurance: Malpractice & General Liability	74,631	21,485	53,146
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	5,280		5,280
2.23	Non-Allowable A & G Expenses	1,934,807	1,934,807	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		4,650	4,650
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		372,308	372,308
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		44,359	44,359
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,201,344		664,704
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,874,780		1,338,140
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		28
200	Total: Net Administrative & General Expenses After Recoverable Income	2,874,780		1,338,112

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	5,280
2A.100	Subtotal: Other A&G Expenses	5,280

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

Date: 12/19/2024
Time: 1:39 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	81,740
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	
2B.6	Legal: Other	30,364
2B.7	Key Person Insurance	
2B.8	Management Company Fees	722,607
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	895
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	305,943
2B.15	User Fee Assessment	787,576
2B.16	Other Non-Allowable A&G Expenses	5,682
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,934,807

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	90,810		90,810
3.2	Staff Dev. Coord.: Employee Benefits	4,932		4,932
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,320		8,320
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	104,062		104,062
3.5	Plant Operation: Salaries	189,870		189,870
3.6	Plant Operation: Employee Benefits	11,181		11,181
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	19,953		19,953

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

Date: 12/19/2024

Time: 1:39 PM

3.8	Plant Operation: Purchased Service	242,764	23,143	219,621
3.9	Plant Operation: Supplies and Expenses	18,081	975	17,106
3.10	Plant Operation: Utilities	224,862		224,862
3.11	Plant Operation: Repairs	57,466		57,466
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		19,114	19,114
3.200	Subtotal: Plant Operation Expenses	764,177		759,173
3.13	Dietician: Salaries	96,499		96,499
3.14	Dietician: Employee Benefits	5,557		5,557
3.15	Dietician: Payroll Taxes incl Workers Comp.	14,203		14,203
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	116,259		116,259
3.18	Dietary: Salaries	628,165		628,165
3.19	Dietary: Employee Benefits	36,174		36,174
3.20	Dietary: Payroll Taxes incl Workers Comp.	66,463		66,463
3.21	Dietary: Food	397,260	2,634	394,626
3.22	Dietary: Purchased Service	11,420		11,420
3.23	Dietary: Supplies and Expenses	74,108	374	73,734
3.400	Subtotal: Dietary Expenses	1,213,590		1,210,582
3.24	Housekeeping/Laundry: Salaries	444,136		444,136
3.25	Housekeeping/Laundry: Employee Benefits	24,675		24,675
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	50,349		50,349
3.27	Housekeeping/Laundry: Purchased Service	4,968		4,968
3.28	Housekeeping/Laundry: Supplies and Expenses	50,853	313	50,540
3.29	Housekeeping/Laundry: Linen and Bedding	10,933	2	10,931
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	585,914		585,599
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
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	36,646		36,646

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

Date: 12/19/2024
Time: 1:39 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	3,445		3,445
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,812		5,812
3.39	Unit Clerk & Medical Records: Purchased Service	14,925		14,925
3.700	Subtotal: Unit Clerk and Medical Record Expenses	60,828		60,828
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	219,243		219,243
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	13,691		13,691
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	23,760		23,760
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	32,845		32,845
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	289,539		289,539
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
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	172,829		172,829
3.49	Social Service Worker: Employee Benefits	9,368		9,368
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,501		17,501
3.51	Social Service Worker: Purchased Service	6,600		6,600
3.1000	Subtotal: Social Service Worker Expenses	206,298		206,298
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
3.1100	Subtotal: Interpreters Expenses	0		0
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	837,926	837,926	0

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

Date: 12/19/2024
Time: 1:39 PM

3.61	Direct Restorative Therapy: Benefits	134,495	134,495	0
3.62	Direct Restorative Therapy: Consultants	5,706	5,706	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	978,127		0
3.64	Recreational Therapy/Activities: Salaries	261,778		261,778
3.65	Recreational Therapy/Activities: Employee Benefits	41,357		41,357
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	34,428		34,428
3.67	Recreational Therapy/Activities: Purchased Service	18,397		18,397
3.68	Recreational Therapy/Activities: Supplies and Expenses	7,294		7,294
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	363,254		363,254
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
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
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
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	1,798	663	1,135
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	388		388
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	33,000		33,000
3.83	Physician Services: Advisory Physician	2,995		2,995
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	251,113	251,113	0
3.88	Personal Protective Equipment			0

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

Date: 12/19/2024
Time: 1:39 PM

3.89	House Supplies Not Resold	245,921	1,213	244,708
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	191,028	191,028	0
3.92	Pharmacy Consultant	20,982		20,982
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
3.1600	Subtotal: Other Variable Expenses	747,225		303,208
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,429,273		3,998,802
Less: Variable Recoverable Income				
3.96	Vending Machine Income		28	28
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		5,044	5,044
3.1800	Subtotal: Variable Recoverable Income	0		5,072
300	Total: Net Variable Expenses Including Recoverable Income	5,429,273		3,993,730

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

Date: 12/19/2024
Time: 1:39 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	44,956	(179,831)	224,787
4.2	Long-Term Interest Expense SNF-CR	9,532	11,724	(2,192)
4.3	Long-Term Interest Expense REA-CR		81,243	81,243
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			0
4.7	Building Insurance Expense REA-CR		80,001	80,001
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		124,710	124,710
4.10	Personal Property Tax Expense SNF-CR	5,242		5,242
4.11	Personal Property Tax Expense REA-CR		7,701	7,701
4.12	Other Fixed Cost Expenses SNF-CR	20,973		20,973
4.13	Other Fixed Cost Expenses REA-CR		78,615	78,615
4.14	Real Property Rent Expense SNF-CR	1,097,865	1,097,865	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,178,568		621,080
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,178,568		621,080

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

Date: 12/19/2024
Time: 1:39 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,475,608		12,951,009
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	16,475,608		12,945,909

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
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:	

Other Business Revenue			
Table 2			1
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	100
200	3026.0	TOTAL OTHER BUSINESS REVENUE	100

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

Date: 12/19/2024
Time: 1:39 PM

Other Business Expenses					
Table 3			1	2	3
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		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Date: 12/19/2024
Time: 1:39 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,712,159
1A.2	Other Revenue	82,958
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,795,117
1A.4	Salaries and Wages	8,751,492
1A.5	Employee Benefits	458,118
1A.6	Supplies and Other (including Payroll Taxes)	6,904,672
1A.7	Interest Expense	10,427
1A.8	Provision for Bad Debt	305,943
1A.9	Depreciation and Amortization Expenses	44,956
1A.200	Total Operating Expenses	16,475,608
1A.300	Income(Loss) from Operations	(1,680,491)
	Non-Operating Income and Expenses	
1A.10	Interest Income	12,647
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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,667,844)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(1,667,844)

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

Date: 12/19/2024
Time: 1:39 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,807,764
2.2	Total Nursing Expenses (Schedule 3)	6,992,987
2.3	Total Administrative and General Expenses (Schedule 3)	2,874,780
2.4	Total Variable Expenses (Schedule 3)	5,429,273
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,178,568
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,475,608
200	Cost Reported Net Income(Loss)	(1,667,844)

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)		(1,667,844)
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)		(1,667,844)

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

Date: 12/19/2024
Time: 1:39 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	209,928
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	1,923,193
1.6	Less Reserve for Bad Debt	(313,734)
1.100	Subtotal: Net Patient Accounts Receivable	1,609,459
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	85,683
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	1,061
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	12,823
1.17	Other Current Assets	0
100	Total Current Assets	1,918,954

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

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

Date: 12/19/2024
Time: 1:39 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	190,810
2.4	Equipment	77,740
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	268,550

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	12,890,720
3.3	Other Deferred Charges and Non-Current Assets	9,532
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	12,900,252

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	9,532
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	9,532

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

Date: 12/19/2024
Time: 1:39 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	15,087,756

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	702,578
5.2	Accrued Expenses	211,303
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	368,662
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	614,476
500	Total Current Liabilities	1,897,019

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Operating Lease Liability - Current	316,370
5A.2	Deferred Revenue	63,875
5A.3	Misc. Restricted Funds	133,253
5A.4	Accrued Liability Risks	100,978
5A.100	Subtotal: Other Current Liabilities	614,476

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

Date: 12/19/2024
Time: 1:39 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	646,221
6.3	Other Long-Term Debt	12,245,097
600	Total Non-Current Liabilities	12,891,318

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	14,788,337

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	1,993,498
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,667,844)
8B.5	Proprietor/Partner Drawings	(26,235)
8B.100	Owner's Equity Balance: Current Year	299,419

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.

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

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

Date: 12/19/2024
 Time: 1:39 PM

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)	15,087,756

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

Date: 12/19/2024
Time: 1:39 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	389,529			389,529	(171,382)	(27,337)	(198,719)	190,810
1.4	Equipment	324,063			324,063	(228,704)	(17,619)	(246,323)	77,740
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	59,596			59,596	(59,596)		(59,596)	0
100	Total	773,188	0	0	773,188	(459,682)	(44,956)	(504,638)	268,550

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	49,500					49,500				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	2,492,410					2,492,410			62,310	62,310
2.5	Improvements SNF-CR	389,529					389,529	5.00%	27,337	(7,861)	19,476
2.6	Improvements REA-CR	1,904,998		68,815			1,973,813	5.00%		98,691	98,691
2.7	Equipment SNF-CR	273,003				(30,827)	242,176	10.00%	17,619	5,709	23,328

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

Date: 12/19/2024
Time: 1:39 PM

2.8	Equipment REA-CR	193,076		16,747			209,823	10.00%		20,982	20,982
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	5,302,516	0	85,562	0	(30,827)	5,357,251		44,956	179,831	224,787

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1978
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?	5,011,000
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?	64
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	28,858
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	16,907
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	110
3.10	What is the total acreage of the facility site?	42.7
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

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	121,470

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,667,833)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	54,488
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(6,623)
200	Net Cash from Operating Activities	(1,619,968)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	527,701
300	Net Cash from Investing Activities	527,701

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
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	1,180,725
400	Net Cash from Financing Activities	1,180,725

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	88,458
500	Cash and Cash Equivalents (End of Year)	209,928

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

Date: 12/19/2024
Time: 1:39 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	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	10/01/2020	120			120	120
1.2	10/01/2022	120	0		120	120
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.	120				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		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	4,665	229		5,595	1,235	23,967
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)	44	28				288
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,709	257	0	5,595	1,235	24,255

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

Date: 12/19/2024
 Time: 1:39 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
	1,733							37,424
								0
								0
								0
								0
								0
								0
								0
								0
								360
								0
								0
								0
0	1,733	0	0	0	0	0	0	37,784

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

Date: 12/19/2024
Time: 1:39 PM

<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	499
3.2	0140.1	Number of MassHealth Admissions During Year	126
3.3	0150.0	Number of Discharges During Year	498
3.4	0190.0	Average Length of Stay	76
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	206
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	102

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

Date: 12/19/2024
Time: 1:39 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		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	649,655	14,382.1	806,939	26,209.2	1,744,667	65,524.5
1.2	Total Overtime Wages	161,314	2,700.0	403,642	2,178.0	850,445	21,032.0
1.3	Total Shift Differential	60,057		109,433		326,200	
1.4	Total Other Differentials						
100	Total	871,026	17,082.1	1,320,014	28,387.2	2,921,312	86,556.5

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		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 NASHOBA VALLEY
Filing Year: 2023

Date: 12/19/2024

Time: 1:39 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	4	1.4	2,823.3
3.2	Plant Operations	2	2.3	4,863.9
3.3	Dietary Staff	23	13.3	27,615.0
3.4	Dietician	1	1.0	2,124.3
3.5	Housekeeping/Laundry Staff	22	9.6	19,996.4
3.6	Unit Clerk & Medical Records Staff	4	1.3	2,690.7
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	2.6	5,353.0
3.9	Social Services Staff	2	2.0	4,145.5
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	20	10.0	20,870.3
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	21	6.0	12,415.1
3.14	Administration and Officers	2	2.0	4,074.5
3.15	Security Staff			
3.16	Clerical Staff	13	7.6	15,721.1
3.17	Director of Nurses	1	1.0	2,128.6
3.18	Registered Nurses	24	7.2	17,082.1
3.19	Licensed Practical Nurses	22	13.6	28,387.2
3.20	Certified Nurse Aides	62	41.6	86,556.5
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			
300	Total	227	122.5	256,847.5

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

Date: 12/19/2024
Time: 1:39 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			865.3	60,751				
4.3	Amazing Healthcare Training & Staffing Agency Inc	TORP	179.0	13,556	144.8	9,977				
4.4	GoodHire Healthcare Staffing Inc	TXZZ	3,131.5	228,410	1,188.8	78,677	118.5	20,749		
4.5	Lydia Angels At Home LLC	TLQ2	779.7	57,735	714.6	49,559	2,451.6	102,342		
4.6	Other		370.1	29,131	847.1	63,161	3,126.1	142,822		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,460.3	328,832	3,760.6	262,125	5,696.2	265,913	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,460.3	328,832	3,760.6	262,125	5,696.2	265,913	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Sesay	Osseh	CNA	Nursing	256,471			256,471		
5.2	Soffo	Samuel	LPN Unit Care Coord	Nursing	234,730			234,730		
5.3	Fordjour	Benedicta	RN Unit Nurse	Nursing	211,295			211,295		
5.4	Kaimachiande	Agnes	CNA	Nursing	187,628			187,628		
5.5	Ireni	Rosemary	LPN Unit Nurse	Nursing	180,815			180,815		

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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.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 NASHOBA VALLEY
 Filing Year: 2023

Date: 12/19/2024
 Time: 1:39 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
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<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. 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".
(3) Related Party Debt
<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'. 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".
(4) Related Party Transactions
<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.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<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 NASHOBA VALLEY
Filing Year: 2023

Date: 12/19/2024
Time: 1:39 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
04/18/2024 5:11PM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Carolyn Ellis
04/18/2024 5:11PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/18/2024 5:12PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/18/2024 5:12PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/18/2024 5:12PM	(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 Nashoba 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	[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.	
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 NASHOBA VALLEY
Filing Year: 2023

Date: 12/19/2024
Time: 1:39 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	[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.	
2.2	Date of Authorization	04/22/2024
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 along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request