

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

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	LIFE CARE CENTER OF PLYMOUTH
1.2	MassHealth Provider ID	110026436A
1.3	Federal Employer Tax ID	621550150
1.4	VPN	0922099
1.5	Is the above information correct?	Yes
1.6	Facility Number	01106
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	94 Obery Street
1.11	City	Plymouth
1.12	Zip	02360
1.13	Telephone	+1 (508) 747-9800
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.	Plymouth Medical Investors, LLC
1.20	List realty company names as reported on each realty company cost report.	Plymouth - Plymouth County Medical Investors LP
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

Date: 12/19/2024  
Time: 11:59 AM

<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 Plymouth
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 Plymouth
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 PLYMOUTH**  
Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

**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	2,440,528	870	2,441,398
1.2	Commercial Managed Care	69,950		69,950
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	10,798,452	116,470	10,914,922
1.5	Medicare Managed Care (Part C)	1,245,773	14,017	1,259,790
1.6	MassHealth Fee-for-Service	5,262,222		5,262,222
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	27,847		27,847
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,234,180		1,234,180
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>21,078,952</b>	<b>131,357</b>	<b>21,210,309</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 PLYMOUTH**  
Filing Year: 2023

Date: 12/19/2024  
Time: 11:59 AM

<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	125
3.2	Endowment and Other Non-Recoverable Revenue	74,736
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	70,252
3.7	Interest Income	3,890
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	136
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>149,139</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	74,736
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>74,736</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>21,359,448</b>

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

Date: 12/19/2024  
Time: 11:59 AM

**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	205,393		205,393
1.2	Director of Nurses: Employee Benefits	10,081		10,081
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,463		15,463
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>230,937</b>		<b>230,937</b>
1.7	Registered Nurses: Salaries	1,744,642		1,744,642
1.8	Registered Nurses: Employee Benefits	120,915		120,915
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	185,449		185,449
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>2,051,006</b>		<b>2,051,006</b>
1.12	Licensed Practical Nurses: Salaries	2,909,319		2,909,319
1.13	Licensed Practical Nurses: Employee Benefits	201,635		201,635
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	309,249		309,249
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>3,420,203</b>		<b>3,420,203</b>
1.17	Certified Nurse Aides: Salaries	2,730,627	957	2,729,670
1.18	Certified Nurse Aides: Employee Benefits	189,250		189,250
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	290,255	130	290,125
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>3,210,132</b>		<b>3,209,045</b>

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	95		95
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>95</b>		<b>95</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>8,912,373</b>		<b>8,911,286</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>8,912,373</b>		<b>8,911,286</b>

### Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries			0
2.2	Administration: Employee Benefits			0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	267,134		267,134
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>267,134</b>		<b>267,134</b>
2.7	Clerical Staff: Salaries	514,579		514,579
2.8	Clerical Staff: Employee Benefits	37,143		37,143
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	53,606		53,606
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>605,328</b>		<b>605,328</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	47,107		47,107
2.12	Office Supplies	35,344	188	35,156
2.13	Telecommunications (e.g. Internet, Phone)	13,361		13,361

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,151		3,151
2.16	Advertising: Help Wanted	16,824		16,824
2.17	Licenses and Dues: Patient Care Related Portion	22,405	2,518	19,887
2.18	Continuing Professional Education / Training and Development	60		60
2.19	Accounting Services (Not related to appeals)	970		970
2.20	Insurance: Malpractice & General Liability	89,502	22,365	67,137
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	5,822		5,822
2.23	Non-Allowable A & G Expenses	2,066,235	2,066,235	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		5,937	5,937
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		455,866	455,866
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		54,315	54,315
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,300,781</b>		<b>725,593</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,173,243</b>		<b>1,598,055</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		136	136
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>136</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,173,243</b>		<b>1,597,919</b>

### Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	5,822
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>5,822</b>



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

Date: 12/19/2024  
Time: 11:59 AM

<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	47,754
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	7,539
2B.6	Legal: Other	4,825
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,054,501
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	1,311
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	194,686
2B.15	User Fee Assessment	729,827
2B.16	Other Non-Allowable A&G Expenses	25,792
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>2,066,235</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	70,748		70,748
3.2	Staff Dev. Coord.: Employee Benefits	4,701		4,701
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,209		7,209
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>82,658</b>		<b>82,658</b>
3.5	Plant Operation: Salaries	244,804		244,804
3.6	Plant Operation: Employee Benefits	16,293		16,293
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	25,722		25,722

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

3.8	Plant Operation: Purchased Service	199,035	21,602	177,433
3.9	Plant Operation: Supplies and Expenses	27,455	3,202	24,253
3.10	Plant Operation: Utilities	268,327		268,327
3.11	Plant Operation: Repairs	74,398		74,398
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		25,130	25,130
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>856,034</b>		<b>856,360</b>
3.13	Dietician: Salaries	162,506		162,506
3.14	Dietician: Employee Benefits	11,266		11,266
3.15	Dietician: Payroll Taxes incl Workers Comp.	24,418		24,418
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>198,190</b>		<b>198,190</b>
3.18	Dietary: Salaries	637,260		637,260
3.19	Dietary: Employee Benefits	44,180		44,180
3.20	Dietary: Payroll Taxes incl Workers Comp.	60,878		60,878
3.21	Dietary: Food	376,341	2,925	373,416
3.22	Dietary: Purchased Service	8,726		8,726
3.23	Dietary: Supplies and Expenses	55,048	380	54,668
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,182,433</b>		<b>1,179,128</b>
3.24	Housekeeping/Laundry: Salaries	465,633		465,633
3.25	Housekeeping/Laundry: Employee Benefits	31,701		31,701
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	51,719		51,719
3.27	Housekeeping/Laundry: Purchased Service	710		710
3.28	Housekeeping/Laundry: Supplies and Expenses	49,059	358	48,701
3.29	Housekeeping/Laundry: Linen and Bedding	19,773	27	19,746
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>618,595</b>		<b>618,210</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	104,834		104,834

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

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

3.37	Unit Clerk & Medical Records: Employee Benefits	6,966		6,966
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,683		10,683
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>122,483</b>		<b>122,483</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	313,665		313,665
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	25,495		25,495
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	31,741		31,741
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	47,622		47,622
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>418,523</b>		<b>418,523</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	158,601		158,601
3.49	Social Service Worker: Employee Benefits	10,932		10,932
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,424		16,424
3.51	Social Service Worker: Purchased Service	6,600		6,600
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>192,557</b>		<b>192,557</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	1,373,438	1,373,438	0

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

3.61	Direct Restorative Therapy: Benefits	236,437	236,437	0
3.62	Direct Restorative Therapy: Consultants	8,309	8,309	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>1,618,184</b>		<b>0</b>
3.64	Recreational Therapy/Activities: Salaries	276,345		276,345
3.65	Recreational Therapy/Activities: Employee Benefits	55,465		55,465
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,809		33,809
3.67	Recreational Therapy/Activities: Purchased Service	25,182		25,182
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,368		12,368
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>403,169</b>		<b>403,169</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	11,348	763	10,585
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	372		372
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	42,800		42,800
3.83	Physician Services: Advisory Physician	710		710
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	592,238	592,238	0
3.88	Personal Protective Equipment			0

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

Date: 12/19/2024  
Time: 11:59 AM

3.89	House Supplies Not Resold	359,552	2,287	357,265
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	485,407	485,407	0
3.92	Pharmacy Consultant	9,844		9,844
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>1,502,271</b>		<b>421,576</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>7,195,097</b>		<b>4,492,854</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>7,195,097</b>		<b>4,492,854</b>

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

Date: 12/19/2024  
Time: 11:59 AM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	0	(361,360)	361,360
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		256,763	256,763
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		74,642	74,642
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		83,442	83,442
4.10	Personal Property Tax Expense SNF-CR	2,089		2,089
4.11	Personal Property Tax Expense REA-CR		3,974	3,974
4.12	Other Fixed Cost Expenses SNF-CR	14,422		14,422
4.13	Other Fixed Cost Expenses REA-CR		36,984	36,984
4.14	Real Property Rent Expense SNF-CR	846,990	846,990	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>863,501</b>		<b>833,676</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>863,501</b>		<b>833,676</b>

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

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>20,144,214</b>		<b>15,835,871</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>20,144,214</b>		<b>15,835,735</b>

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

Date: 12/19/2024  
Time: 11:59 AM

**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	125
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>125</b>



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

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

<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		0	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

Date: 12/19/2024  
Time: 11:59 AM

**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>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1A.1	Net Patient Service Revenue	21,210,309
1A.2	Other Revenue	145,249
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>21,355,558</b>
1A.4	Salaries and Wages	11,967,456
1A.5	Employee Benefits	766,025
1A.6	Supplies and Other (including Payroll Taxes)	7,214,736
1A.7	Interest Expense	1,311
1A.8	Provision for Bad Debt	194,686
1A.9	Depreciation and Amortization Expenses	
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>20,144,214</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>1,211,344</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	3,890
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>1,215,234</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>1,215,234</b>

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

Date: 12/19/2024  
Time: 11:59 AM

<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)	21,359,448
2.2	Total Nursing Expenses (Schedule 3)	8,912,373
2.3	Total Administrative and General Expenses (Schedule 3)	3,173,243
2.4	Total Variable Expenses (Schedule 3)	7,195,097
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	863,501
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>20,144,214</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>1,215,234</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)		1,215,234
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)		1,215,234

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

Date: 12/19/2024  
Time: 11:59 AM

**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	948,940
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	2,182,386
1.6	Less Reserve for Bad Debt	(183,719)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,998,667</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	186,532
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	12,564
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	4,117
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>3,150,820</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 PLYMOUTH**  
Filing Year: 2023

Date: 12/19/2024  
Time: 11:59 AM

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

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	7,285,087
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	14,126
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>0</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>7,299,213</b>

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

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

Date: 12/19/2024  
Time: 11:59 AM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	10,450,033

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	355,582
5.2	Accrued Expenses	213,842
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	485,768
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	511,654
<b>500</b>	<b>Total Current Liabilities</b>	1,566,846

<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	214,409
5A.2	Deferred Revenue	130,677
5A.3	Misc. Restricted Funds	166,568
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	511,654

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

Date: 12/19/2024  
Time: 11:59 AM

<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	96,803
6.3	Other Long-Term Debt	7,070,678
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>7,167,481</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>8,734,327</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	1,472,166
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	325,000
8B.4	SNF-CR Net Income/(Loss)	1,215,234
8B.5	Proprietor/Partner Drawings	(1,296,694)
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>1,715,706</b>

**Prior Period Adjustments**

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

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



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

Date: 12/19/2024  
 Time: 11:59 AM

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)	10,450,033

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

### 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	480			480	(480)		(480)	0
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	52,497			52,497	(52,497)		(52,497)	0
100	<b>Total</b>	<b>52,977</b>	<b>0</b>	<b>0</b>	<b>52,977</b>	<b>(52,977)</b>	<b>0</b>	<b>(52,977)</b>	<b>0</b>

#### Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	601,500					601,500				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	8,630,381					8,630,381			215,760	215,760
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR	1,868,142		116,353		(30,921)	1,953,574	5.00%		97,679	97,679
2.7	Equipment SNF-CR						0	10.00%	0		0

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

2.8	Equipment REA-CR	518,393		34,870		(74,056)	479,207	10.00%		47,921	47,921
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>11,618,416</b>	<b>0</b>	<b>151,223</b>	<b>0</b>	<b>(104,977)</b>	<b>11,664,662</b>		<b>0</b>	<b>361,360</b>	<b>361,360</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1997
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?	6,154,500
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?	84
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	36,852
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	23,264
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?	5.4
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)	615,348

**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)	1,215,243
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(164,238)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>1,051,005</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	180,414
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>180,414</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	(897,827)
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(897,827)</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	<b>333,592</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>948,940</b>

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

Date: 12/19/2024  
Time: 11:59 AM

**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	10/01/2021	150			150	150
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	150				
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	5,228	138		15,194	2,349	22,805
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)	33	17				
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>5,261</b>	<b>155</b>	<b>0</b>	<b>15,194</b>	<b>2,349</b>	<b>22,805</b>

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

Date: 12/19/2024  
Time: 11:59 AM

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
	147							45,861
								0
								0
								0
								0
								0
								0
								0
	353							403
								0
								0
								0
0	500	0	0	0	0	0	0	46,264

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

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	1,124
3.2	0140.1	Number of MassHealth Admissions During Year	104
3.3	0150.0	Number of Discharges During Year	1,140
3.4	0190.0	Average Length of Stay	41
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	729
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	105



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

Date: 12/19/2024  
Time: 11:59 AM

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

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,361,822	29,975.3	2,378,728	55,404.3	2,145,815	89,882.9
1.2	Total Overtime Wages	280,789	4,275.8	330,787	9,869.2	227,948	6,216.0
1.3	Total Shift Differential	102,031		199,804		356,864	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>1,744,642</b>	<b>34,251.1</b>	<b>2,909,319</b>	<b>65,273.5</b>	<b>2,730,627</b>	<b>96,098.9</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 PLYMOUTH**  
Filing Year: 2023

Date: 12/19/2024  
Time: 11:59 AM

***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	1	1.3	2,689.6
3.2	Plant Operations	6	4.1	8,520.8
3.3	Dietary Staff	26	13.2	27,463.2
3.4	Dietician	4	1.4	2,905.0
3.5	Housekeeping/Laundry Staff	21	11.4	23,793.3
3.6	Unit Clerk & Medical Records Staff	2	2.0	4,067.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	4.0	8,312.5
3.9	Social Services Staff	2	1.8	3,829.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	41	17.0	35,361.5
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	10	6.9	14,272.7
3.14	Administration and Officers	2	1.5	3,128.5
3.15	Security Staff			
3.16	Clerical Staff	22	8.3	17,180.2
3.17	Director of Nurses	1	1.0	2,122.3
3.18	Registered Nurses	29	15.3	34,251.1
3.19	Licensed Practical Nurses	40	31.4	65,273.5
3.20	Certified Nurse Aides	148	46.2	96,098.9
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>361</b>	<b>166.8</b>	<b>349,269.8</b>

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

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										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
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	Bonfardeci	John	ED	Administrative & General	186,593			186,593		
5.2	Hunt	Thomas	LPN Unit Nurse	Nursing	192,184			192,184		
5.3	Catton	Janet	RN Supervisor	Nursing	187,236			187,236		
5.4	Hoyt	Charlene	LPN Unit Nurse	Nursing	181,512			181,512		
5.5	Freitas	Gabrella	RN Unit Nurse	Nursing	169,636			169,636		

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

Date: 12/19/2024  
Time: 11:59 AM

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 PLYMOUTH**  
 Filing Year: 2023

Date: 12/19/2024  
 Time: 11:59 AM

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

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

Date: 12/19/2024  
 Time: 11:59 AM

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

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

### SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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



# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

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
04/19/2024 9:33AM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Carolyn Ellis
04/19/2024 9:33AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/19/2024 9:34AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/19/2024 9:34AM	(4) Related Party Transactions	Related Party Transactions (4).xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/19/2024 9:34AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis

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

Date: 12/19/2024  
Time: 11:59 AM

**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 Plymouth
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.

--	--	--

# Skilled Nursing Facility Cost Report

## LIFE CARE CENTER OF PLYMOUTH

Filing Year: 2023

Date: 12/19/2024

Time: 11:59 AM

### 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	04/22/2024
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](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