

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

Filing Year: 2023

Date: 12/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	LIFE CARE CENTER OF STONEHAM
1.2	MassHealth Provider ID	110026518A
1.3	Federal Employer Tax ID	621331504
1.4	VPN	0923885
1.5	Is the above information correct?	Yes
1.6	Facility Number	01139
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	25 Woodland Road
1.11	City	Stoneham
1.12	Zip	02180
1.13	Telephone	+1 (781) 662-2545
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.	Stoneham Operations, LLC
1.20	List realty company names as reported on each realty company cost report.	Stoneham Medical 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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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 Stoneham
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 Stoneham
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						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,559,261	506	1,559,767
1.2	Commercial Managed Care	327,872		327,872
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,645,447	102,053	4,747,500
1.5	Medicare Managed Care (Part C)	658,246	38,280	696,526
1.6	MassHealth Fee-for-Service	3,894,263		3,894,263
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	301,331		301,331
1.9	OneCare	67,155		67,155
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	564,536		564,536
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	12,018,111	140,839	12,158,950

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		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	1,070,461
3.2	Endowment and Other Non-Recoverable Revenue	40,704
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	119
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	26,990
3.7	Interest Income	783
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	16,307
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,155,364

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	40,704
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		40,704

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	13,314,314

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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	794,947		794,947
1.2	Director of Nurses: Employee Benefits	9,440		9,440
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	18,380		18,380
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	822,767		822,767
1.7	Registered Nurses: Salaries	893,969		893,969
1.8	Registered Nurses: Employee Benefits	52,274		52,274
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	101,784		101,784
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	453,720	0	453,720
1.200	Subtotal: Registered Nurses Expenses	1,501,747		1,501,747
1.12	Licensed Practical Nurses: Salaries	761,013	1,123	759,890
1.13	Licensed Practical Nurses: Employee Benefits	44,500		44,500
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	86,645	79	86,566
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	149,883	0	149,883
1.300	Subtotal: Licensed Practical Nurses Expenses	1,042,041		1,040,839
1.17	Certified Nurse Aides: Salaries	1,626,703	577	1,626,126
1.18	Certified Nurse Aides: Employee Benefits	95,120		95,120
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	185,209	51	185,158
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	159,851	0	159,851
1.400	Subtotal: Certified Nurse Aides Expenses	2,066,883		2,066,255

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	114		114
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	114		114
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,433,552		5,431,722

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	5,433,552		5,431,722

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	179,115		179,115
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	179,115		179,115
2.7	Clerical Staff: Salaries	370,969		370,969
2.8	Clerical Staff: Employee Benefits	15,567		15,567
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	42,262		42,262
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	428,798		428,798
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	69,952		69,952
2.12	Office Supplies	34,770	224	34,546
2.13	Telecommunications (e.g. Internet, Phone)	28,396		28,396

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	5,955		5,955
2.16	Advertising: Help Wanted	57,045		57,045
2.17	Licenses and Dues: Patient Care Related Portion	22,579	1,581	20,998
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	967		967
2.20	Insurance: Malpractice & General Liability	74,288	31,020	43,268
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	6,743		6,743
2.23	Non-Allowable A & G Expenses	1,104,660	1,104,660	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		2,396	2,396
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		333,041	333,041
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		39,681	39,681
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	1,405,355		642,988
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,013,268		1,250,901
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		119
200	Total: Net Administrative & General Expenses After Recoverable Income	2,013,268		1,250,782

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	6,743
2A.100	Subtotal: Other A&G Expenses	6,743

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	151,190
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	12,690
2B.6	Legal: Other	16,200
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	31,939
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	386,384
2B.15	User Fee Assessment	503,541
2B.16	Other Non-Allowable A&G Expenses	2,716
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	1,104,660

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	90,338		90,338
3.2	Staff Dev. Coord.: Employee Benefits	5,285		5,285
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,812		3,812
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	99,435		99,435
3.5	Plant Operation: Salaries	154,105		154,105
3.6	Plant Operation: Employee Benefits	9,108		9,108
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	14,319		14,319

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3.8	Plant Operation: Purchased Service	262,498	47,854	214,644
3.9	Plant Operation: Supplies and Expenses	73,114	15,039	58,075
3.10	Plant Operation: Utilities	386,003		386,003
3.11	Plant Operation: Repairs	148,848		148,848
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,047,995		985,102
3.13	Dietician: Salaries	84,881		84,881
3.14	Dietician: Employee Benefits	4,986		4,986
3.15	Dietician: Payroll Taxes incl Workers Comp.	10,584		10,584
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	100,451		100,451
3.18	Dietary: Salaries	609,446		609,446
3.19	Dietary: Employee Benefits	35,800		35,800
3.20	Dietary: Payroll Taxes incl Workers Comp.	57,897		57,897
3.21	Dietary: Food	441,226	3,404	437,822
3.22	Dietary: Purchased Service	11,400		11,400
3.23	Dietary: Supplies and Expenses	56,486	373	56,113
3.400	Subtotal: Dietary Expenses	1,212,255		1,208,478
3.24	Housekeeping/Laundry: Salaries	571,285		571,285
3.25	Housekeeping/Laundry: Employee Benefits	33,421		33,421
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	58,081		58,081
3.27	Housekeeping/Laundry: Purchased Service	3,625		3,625
3.28	Housekeeping/Laundry: Supplies and Expenses	43,966	185	43,781
3.29	Housekeeping/Laundry: Linen and Bedding	13,979	73	13,906
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	724,357		724,099
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	62,891		62,891

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3.37	Unit Clerk & Medical Records: Employee Benefits	8,964		8,964
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	12,340		12,340
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	84,195		84,195
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	148,169		148,169
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,863		9,863
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	14,657		14,657
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	28,420		28,420
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	201,109		201,109
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	109,931		109,931
3.49	Social Service Worker: Employee Benefits	7,414		7,414
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,594		10,594
3.51	Social Service Worker: Purchased Service	15,200		15,200
3.1000	Subtotal: Social Service Worker Expenses	143,139		143,139
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	754,290	754,290	0

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3.61	Direct Restorative Therapy: Benefits	120,911	120,911	0
3.62	Direct Restorative Therapy: Consultants	10,796	10,796	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	885,997		0
3.64	Recreational Therapy/Activities: Salaries	163,047		163,047
3.65	Recreational Therapy/Activities: Employee Benefits	27,051		27,051
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,173		18,173
3.67	Recreational Therapy/Activities: Purchased Service	10,300		10,300
3.68	Recreational Therapy/Activities: Supplies and Expenses	10,523		10,523
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	229,094		229,094
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	7,989	1,076	6,913
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	319		319
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,000		24,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	377,157	377,157	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	183,438	1,489	181,949
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	232,150	232,150	0
3.92	Pharmacy Consultant	16,782		16,782
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	841,835		229,963
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,569,862		4,005,065
Less: Variable Recoverable Income				
3.96	Vending Machine Income		119	119
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		16,307	16,307
3.1800	Subtotal: Variable Recoverable Income	0		16,426
300	Total: Net Variable Expenses Including Recoverable Income	5,569,862		3,988,639

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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	143,890	(149,122)	293,012
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	73,072		73,072
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	91,945		91,945
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	5,790		5,790
4.11	Personal Property Tax Expense REA-CR		1,359	1,359
4.12	Other Fixed Cost Expenses SNF-CR	4,506		4,506
4.13	Other Fixed Cost Expenses REA-CR		100	100
4.14	Real Property Rent Expense SNF-CR	133,760	133,760	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	452,963		469,784
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	452,963		469,784

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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	13,469,645		11,157,472
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	13,469,645		11,140,927

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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	Yes
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	1,069,886
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	575
200	3026.0	TOTAL OTHER BUSINESS REVENUE	1,070,461

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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	

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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	12,158,950
1A.2	Other Revenue	1,154,581
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	13,313,531
1A.4	Salaries and Wages	6,903,418
1A.5	Employee Benefits	358,794
1A.6	Supplies and Other (including Payroll Taxes)	5,645,220
1A.7	Interest Expense	31,939
1A.8	Provision for Bad Debt	386,384
1A.9	Depreciation and Amortization Expenses	143,890
1A.200	Total Operating Expenses	13,469,645
1A.300	Income(Loss) from Operations	(156,114)
	Non-Operating Income and Expenses	
1A.10	Interest Income	783
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	(155,331)
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)	(155,331)

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<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)	13,314,314
2.2	Total Nursing Expenses (Schedule 3)	5,433,552
2.3	Total Administrative and General Expenses (Schedule 3)	2,013,268
2.4	Total Variable Expenses (Schedule 3)	5,569,862
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	452,963
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	13,469,645
200	Cost Reported Net Income(Loss)	(155,331)

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)		(155,331)
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)		(155,331)

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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	2,400
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	1,776,697
1.6	Less Reserve for Bad Debt	(374,616)
1.100	Subtotal: Net Patient Accounts Receivable	1,402,081
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	52,040
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	14,536
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	11,755
1.17	Other Current Assets	0
100	Total Current Assets	1,482,812

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	788,541
2.4	Equipment	204,649
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	993,190

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	224,073
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	224,073

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,700,075

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	523,127
5.2	Accrued Expenses	137,847
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	383,904
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	484,812
500	Total Current Liabilities	1,529,690

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Operating Lease Liability - Current	121,683
5A.2	Deferred Revenue	155,027
5A.3	Misc. Restricted Funds	107,124
5A.4	Accrued Liability Risks	100,978
5A.100	Subtotal: Other Current Liabilities	484,812

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(31,682)
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	(31,682)

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,498,008

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	1,421,829
8B.2	Prior Period Adjustment(s)	45
8B.3	Capital Contributions During the Year	(14,767)
8B.4	SNF-CR Net Income/(Loss)	(155,331)
8B.5	Proprietor/Partner Drawings	(49,709)
8B.100	Owner's Equity Balance: Current Year	1,202,067

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	Cost recorded on SNF 2022 and REA 2023	45
8D.100	Subtotal: Prior Period Adjustments	45

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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)	2,700,075

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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	1,717,170	212,767		1,929,937	(1,052,651)	(88,745)	(1,141,396)	788,541
1.4	Equipment	760,767	57,405	(35,845)	782,327	(522,533)	(55,145)	(577,678)	204,649
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	85,905			85,905	(85,905)		(85,905)	0
100	Total	2,563,842	270,172	(35,845)	2,798,169	(1,661,089)	(143,890)	(1,804,979)	993,190

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	716,691					716,691				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	5,915,439					5,915,439			147,886	147,886
2.5	Improvements SNF-CR	1,692,793		212,767		(24,678)	1,880,882	5.00%	88,745	5,299	94,044
2.6	Improvements REA-CR	1					1	5.00%			0
2.7	Equipment SNF-CR	519,121		57,405		(65,705)	510,821	10.00%	55,145	(4,063)	51,082

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2.8	Equipment REA- CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF- CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	8,844,045	0	270,172	0	(90,383)	9,023,834		143,890	149,122	293,012

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?	5,397,100
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?	52
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	37,672
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,916
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	11,054
3.10	What is the total acreage of the facility site?	4.5
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)	2,800

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(155,280)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	143,890
2.3	Increases (Decreases) to Cash Provided by Operating Activities	144,731
200	Net Cash from Operating Activities	133,341

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(106,552)
300	Net Cash from Investing Activities	(106,552)

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	(27,189)
400	Net Cash from Financing Activities	(27,189)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(400)
500	Cash and Cash Equivalents (End of Year)	2,400

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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	01/28/2020	94			94	94
1.2	11/16/2020	94			94	94
1.3	11/16/2022	94	0		94	94
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	94				
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	3,011	774		7,045	1,194	14,386
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)	51	66				322
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,062	840	0	7,045	1,194	14,708

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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
	981	217						27,608
								0
								0
								0
								0
								0
								0
								0
								0
								439
								0
								0
								0
0	981	217	0	0	0	0	0	28,047

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	519
3.2	0140.1	Number of MassHealth Admissions During Year	83
3.3	0150.0	Number of Discharges During Year	511
3.4	0190.0	Average Length of Stay	55
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	289
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	93

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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	712,616	16,127.9	558,156	13,986.5	1,353,934	59,183.4
1.2	Total Overtime Wages	140,371	2,542.1	171,826	1,653.7	161,842	4,730.0
1.3	Total Shift Differential	40,982		31,031		110,927	
1.4	Total Other Differentials						
100	Total	893,969	18,670.0	761,013	15,640.2	1,626,703	63,913.4

<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

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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	1	0.8	1,703.9
3.2	Plant Operations	2	2.2	4,619.9
3.3	Dietary Staff	17	13.8	28,753.9
3.4	Dietician	1	0.8	1,691.6
3.5	Housekeeping/Laundry Staff	24	13.9	28,863.7
3.6	Unit Clerk & Medical Records Staff	5	3.1	6,375.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	1.6	3,377.1
3.9	Social Services Staff	1	1.2	2,433.3
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	19	8.5	17,599.3
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	9	3.7	7,660.1
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	16	7.7	16,066.8
3.17	Director of Nurses	4	1.0	2,123.7
3.18	Registered Nurses	21	8.2	18,670.0
3.19	Licensed Practical Nurses	14	7.5	15,640.2
3.20	Certified Nurse Aides	71	30.7	63,913.4
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	210	105.7	221,572.2

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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	HANDS-ON AMERICA SERVICES,INC		4,452.9	398,619	301.5	22,072	3,250.7	134,461		
4.3	Other		688.6	55,101	1,717.7	127,811	682.8	25,390		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,141.5	453,720	2,019.2	149,883	3,933.5	159,851	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,141.5	453,720	2,019.2	149,883	3,933.5	159,851	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	Cadet	Florette	LPN Unit Nurse	Nursing	209,889			209,889		
5.2	Andrew	Mbugua	ED	Administrative & General	179,115			179,115		
5.3	Beauvil	Nirva	RN Unit Nurse	Nursing	163,179			163,179		
5.4	Kane	Julie	Director of Rehab	Other	133,189			133,189		
5.5	Ciarlone	Patricia	BOM	Administrative & General	131,511			131,511		

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

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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

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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 MUST 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 MUST 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):

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

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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 Stoneham
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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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