

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LIFE CARE CENTER OF W. BRIDGEWATER
1.2	MassHealth Provider ID	110026471A
1.3	Federal Employer Tax ID	621550153
1.4	VPN	0922803
1.5	Is the above information correct?	Yes
1.6	Facility Number	01129
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	765 West Center Street
1.11	City	West Bridgewater
1.12	Zip	02379
1.13	Telephone	+1 (508) 580-4400
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.	West Bridgewater Medical Investors, LLC
1.20	List realty company names as reported on each realty company cost report.	West Bridgewater - 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 W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Carolyn M. Ellis
2.2	Nursing Facility or Firm Name	Life Care Center of W. Bridgewater
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 W. Bridgewater
3.4	Title	Director of Reimbursement
3.5	Street Address	3570 Keith Street NW
3.6	City	Cleveland
3.7	State	TN
3.8	Zip Code	37312
3.9	Phone Number	+1 (423) 473-5768
3.10	Email Address	carolyn_ellis@lcca.com
3.11	Type of Accounting Service Performed	Compilation

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:02 PM

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,432,322		2,432,322
1.2	Commercial Managed Care	55,580		55,580
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	11,580,161	126,530	11,706,691
1.5	Medicare Managed Care (Part C)	1,844,985	55,317	1,900,302
1.6	MassHealth Fee-for-Service	4,775,346		4,775,346
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	249,426		249,426
1.9	OneCare	6,084		6,084
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,079,509		1,079,509
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	1,551		1,551
100	Total Nursing Facility Revenue	22,024,964	181,847	22,206,811

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	2,294
3.2	Endowment and Other Non-Recoverable Revenue	71,184
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	334
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	78,928
3.7	Interest Income	9,374
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	48
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,250
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	163,412

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 Stinulus	71,184
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		71,184

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	22,370,223

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	228,113		228,113
1.2	Director of Nurses: Employee Benefits	9,031		9,031
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,340		14,340
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	251,484		251,484
1.7	Registered Nurses: Salaries	1,759,965		1,759,965
1.8	Registered Nurses: Employee Benefits	116,862		116,862
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	185,574		185,574
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	2,062,401		2,062,401
1.12	Licensed Practical Nurses: Salaries	2,226,284	1,886	2,224,398
1.13	Licensed Practical Nurses: Employee Benefits	147,826		147,826
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	234,743	596	234,147
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	2,608,853		2,606,371
1.17	Certified Nurse Aides: Salaries	2,804,005		2,804,005
1.18	Certified Nurse Aides: Employee Benefits	186,187		186,187
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	295,659		295,659
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,285,851		3,285,851

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	3,525		3,525
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	3,525		3,525
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,212,114		8,209,632

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	8,212,114		8,209,632

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	176,629		176,629
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	176,629		176,629
2.7	Clerical Staff: Salaries	482,363		482,363
2.8	Clerical Staff: Employee Benefits	34,081		34,081
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,454		51,454
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	567,898		567,898
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	67,973		67,973
2.12	Office Supplies	50,949	297	50,652
2.13	Telecommunications (e.g. Internet, Phone)	31,610		31,610

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	10,340		10,340
2.16	Advertising: Help Wanted	108,311		108,311
2.17	Licenses and Dues: Patient Care Related Portion	18,461	2,455	16,006
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	911		911
2.20	Insurance: Malpractice & General Liability	99,965	32,432	67,533
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	6,645		6,645
2.23	Non-Allowable A & G Expenses	2,291,760	2,291,760	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		6,998	6,998
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		460,911	460,911
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		54,916	54,916
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,686,925		882,806
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,431,452		1,627,333
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		48	48
2.500	Subtotal: Administrative & General Recoverable Income	0		48
200	Total: Net Administrative & General Expenses After Recoverable Income	3,431,452		1,627,285

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	6,645
2A.100	Subtotal: Other A&G Expenses	6,645

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	123,907
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	18,665
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,098,142
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	942
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	335,784
2B.15	User Fee Assessment	683,747
2B.16	Other Non-Allowable A&G Expenses	30,573
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	2,291,760

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	124,478		124,478
3.2	Staff Dev. Coord.: Employee Benefits	8,187		8,187
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,874		7,874
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	140,539		140,539
3.5	Plant Operation: Salaries	110,919		110,919
3.6	Plant Operation: Employee Benefits	7,655		7,655
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,418		11,418

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

3.8	Plant Operation: Purchased Service	183,294	36,876	146,418
3.9	Plant Operation: Supplies and Expenses	53,180	4,714	48,466
3.10	Plant Operation: Utilities	229,826		229,826
3.11	Plant Operation: Repairs	52,648		52,648
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		45,502	45,502
3.200	Subtotal: Plant Operation Expenses	648,940		652,852
3.13	Dietician: Salaries	84,836		84,836
3.14	Dietician: Employee Benefits	5,794		5,794
3.15	Dietician: Payroll Taxes incl Workers Comp.	10,902		10,902
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	101,532		101,532
3.18	Dietary: Salaries	798,750		798,750
3.19	Dietary: Employee Benefits	54,549		54,549
3.20	Dietary: Payroll Taxes incl Workers Comp.	78,517		78,517
3.21	Dietary: Food	487,341	3,262	484,079
3.22	Dietary: Purchased Service	16,860		16,860
3.23	Dietary: Supplies and Expenses	88,722	432	88,290
3.400	Subtotal: Dietary Expenses	1,524,739		1,521,045
3.24	Housekeeping/Laundry: Salaries	699,874		699,874
3.25	Housekeeping/Laundry: Employee Benefits	45,913		45,913
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	71,429		71,429
3.27	Housekeeping/Laundry: Purchased Service	1,900		1,900
3.28	Housekeeping/Laundry: Supplies and Expenses	86,017	406	85,611
3.29	Housekeeping/Laundry: Linen and Bedding	23,272	21	23,251
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	928,405		927,978
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	164,634		164,634

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	15,802		15,802
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	22,142		22,142
3.39	Unit Clerk & Medical Records: Purchased Service	13,088		13,088
3.700	Subtotal: Unit Clerk and Medical Record Expenses	215,666		215,666
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	359,401		359,401
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	25,058		25,058
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	35,918		35,918
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	42,623		42,623
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	463,000		463,000
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	167,316		167,316
3.49	Social Service Worker: Employee Benefits	10,890		10,890
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,563		16,563
3.51	Social Service Worker: Purchased Service	99		99
3.1000	Subtotal: Social Service Worker Expenses	194,868		194,868
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	1,480,508	1,480,508	0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

3.61	Direct Restorative Therapy: Benefits	249,824	249,824	0
3.62	Direct Restorative Therapy: Consultants	11,900	11,900	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,742,232		0
3.64	Recreational Therapy/Activities: Salaries	238,375		238,375
3.65	Recreational Therapy/Activities: Employee Benefits	42,934		42,934
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	27,462		27,462
3.67	Recreational Therapy/Activities: Purchased Service	7,815		7,815
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,380		5,380
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	321,966		321,966
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	6,392	1,425	4,967
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	597		597
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	36,000		36,000
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	589,543	589,543	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

3.89	House Supplies Not Resold	276,816	2,509	274,307
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	454,726	454,726	0
3.92	Pharmacy Consultant	9,306		9,306
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	1,373,380		325,177
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	7,655,267		4,864,623
Less: Variable Recoverable Income				
3.96	Vending Machine Income		334	334
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,250	1,250
3.1800	Subtotal: Variable Recoverable Income	0		1,584
300	Total: Net Variable Expenses Including Recoverable Income	7,655,267		4,863,039

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	274	(357,875)	358,149
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		282,986	282,986
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		96,376	96,376
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		215,157	215,157
4.10	Personal Property Tax Expense SNF-CR	3,830		3,830
4.11	Personal Property Tax Expense REA-CR		19,460	19,460
4.12	Other Fixed Cost Expenses SNF-CR	2,005		2,005
4.13	Other Fixed Cost Expenses REA-CR		49,423	49,423
4.14	Real Property Rent Expense SNF-CR	1,049,472	1,049,472	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,055,581		1,027,386
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,055,581		1,027,386

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	20,354,414		15,728,974
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	20,354,414		15,727,342

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	2,294
200	3026.0	TOTAL OTHER BUSINESS REVENUE	2,294

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	22,206,811
1A.2	Other Revenue	154,038
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	22,360,849
1A.4	Salaries and Wages	11,852,171
1A.5	Employee Benefits	710,768
1A.6	Supplies and Other (including Payroll Taxes)	7,454,475
1A.7	Interest Expense	942
1A.8	Provision for Bad Debt	335,784
1A.9	Depreciation and Amortization Expenses	274
1A.200	Total Operating Expenses	20,354,414
1A.300	Income(Loss) from Operations	2,006,435
	Non-Operating Income and Expenses	
1A.10	Interest Income	9,374
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	2,015,809
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)	2,015,809

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	22,370,223
2.2	Total Nursing Expenses (Schedule 3)	8,212,114
2.3	Total Administrative and General Expenses (Schedule 3)	3,431,452
2.4	Total Variable Expenses (Schedule 3)	7,655,267
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,055,581
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	20,354,414
200	Cost Reported Net Income(Loss)	2,015,809

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)		2,015,809
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)		2,015,809

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	1,410,449
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	2,674,647
1.6	Less Reserve for Bad Debt	(347,993)
1.100	Subtotal: Net Patient Accounts Receivable	2,326,654
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	81,164
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	42,669
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	5,331
1.17	Other Current Assets	0
100	Total Current Assets	3,866,267

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	776
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	776

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	9,534,174
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	9,534,174

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	13,401,217

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	271,037
5.2	Accrued Expenses	194,547
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	473,550
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	553,063
500	Total Current Liabilities	1,492,197

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Operating Lease Liability - Current	243,496
5A.2	Deferred Revenue	142,999
5A.3	Misc. Restricted Funds	166,568
5A.100	Subtotal: Other Current Liabilities	553,063

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	75,878
6.3	Other Long-Term Debt	9,290,678
600	Total Non-Current Liabilities	9,366,556

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	10,858,753

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	1,536,563
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	2,015,809
8B.5	Proprietor/Partner Drawings	(1,009,908)
8B.100	Owner's Equity Balance: Current Year	2,542,464

Prior Period Adjustments

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

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:02 PM

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	13,401,217

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	53,039		(21,524)	31,515	(30,465)	(274)	(30,739)	776
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	53,519	0	(21,524)	31,995	(30,945)	(274)	(31,219)	776

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	752,500					752,500				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	8,792,295					8,792,295			219,807	219,807
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR	1,377,378		34,801		(43,843)	1,368,336	5.00%		68,417	68,417
2.7	Equipment SNF-CR						0	10.00%	274	(274)	0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

2.8	Equipment REA-CR	767,490		111,817		(180,061)	699,246	10.00%		69,925	69,925
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	11,689,663	0	146,618	0	(223,904)	11,612,377		274	357,875	358,149

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1996
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?	8,254,200
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?	39,652
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,374
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	473
3.10	What is the total acreage of the facility site?	19.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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)	453,042

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	2,015,813
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	274
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(360,029)
200	Net Cash from Operating Activities	1,656,058

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	261,824
300	Net Cash from Investing Activities	261,824

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	(960,475)
400	Net Cash from Financing Activities	(960,475)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	957,407
500	Cash and Cash Equivalents (End of Year)	1,410,449

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	06/13/2020	150			150	150
1.2	06/13/2022	150	0		150	150
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

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	5,208	105		16,216	3,687	20,526
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)	93	17				245
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	5,301	122	0	16,216	3,687	20,771

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	668	11						46,421
								0
								0
								0
								0
								0
								0
								0
								0
								355
								0
								0
								0
0	668	11	0	0	0	0	0	46,776

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	844
3.2	0140.1	Number of MassHealth Admissions During Year	79
3.3	0150.0	Number of Discharges During Year	854
3.4	0190.0	Average Length of Stay	55
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	546
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	115

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

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	1,577,312	33,004.2	1,815,959	46,652.2	2,251,489	96,885.1
1.2	Total Overtime Wages	88,879	1,584.3	229,066	5,021.3	183,819	5,105.0
1.3	Total Shift Differential	93,774		181,259		368,697	
1.4	Total Other Differentials						
100	Total	1,759,965	34,588.5	2,226,284	51,673.5	2,804,005	101,990.1

Detail of Nursing Services Shift Differentials

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	6.00	4.50	2.00	8.00	7.00
2.2	Licensed Practical Nurses	6.00	4.50	2.00	8.00	7.00
2.3	Certified Nurse Aides	4.50	4.00	2.00	7.00	7.00

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	6	1.7	3,443.9
3.2	Plant Operations	4	2.2	4,613.2
3.3	Dietary Staff	46	17.5	36,328.2
3.4	Dietician	2	0.8	1,695.1
3.5	Housekeeping/Laundry Staff	27	16.5	34,315.0
3.6	Unit Clerk & Medical Records Staff	7	4.3	8,945.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	7	4.1	8,437.2
3.9	Social Services Staff	3	2.2	4,585.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	49	17.5	36,312.9
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	10	6.3	13,018.9
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	13	8.4	17,501.9
3.17	Director of Nurses	2	1.1	2,258.9
3.18	Registered Nurses	66	15.6	34,588.5
3.19	Licensed Practical Nurses	64	24.8	51,673.5
3.20	Certified Nurse Aides	131	49.0	101,990.1
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	438	173.0	361,788.5

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
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	Perry	Kellie	ED	Administrative & General	176,629			176,629		
5.2	Fontes	Marcos	LPN Unit Nurse	Nursing	155,597			155,597		
5.3	Hackenson	Patricia	RN MDS Coord	Nursing	150,255			150,255		
5.4	Stewart	Claire	Director or Rehab	Other	136,522			136,522		
5.5	McCluskey	Maryjo	RN Infection	Nursing	122,780			122,780		

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 W. BRIDGEWATER
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:02 PM

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

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024

Time: 12:02 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/19/2024 2:47PM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Carolyn Ellis
04/19/2024 2:47PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/19/2024 2:49PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/19/2024 2:49PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/19/2024 2:49PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Carolyn M. Ellis
1.2	Nursing Facility or Firm Name	Life Care Center of W. Bridgewater
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.

--	--	--

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF W. BRIDGEWATER
Filing Year: 2023

Date: 12/19/2024
Time: 12:02 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	04/22/2024
2.3	Last Name	Preston
2.4	First Name	Forrest
2.5	Middle Name	L.
2.6	Title	Owner
2.7	Is this information correct?	Yes

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

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request