

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LIGHTHOUSE NURSING CARE CENTER
1.2	MassHealth Provider ID	110024404B
1.3	Federal Employer Tax ID	043240874
1.4	VPN	0922226
1.5	Is the above information correct?	Yes
1.6	Facility Number	00997
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	204 Proctor Ave
1.11	City	Revere
1.12	Zip	02151
1.13	Telephone	+1 (781) 286-3100
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Lighthouse of Revere Inc.
1.20	List realty company names as reported on each realty company cost report.	None
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
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Todd Wagner
2.2	Nursing Facility or Firm Name	CHR Consulting, Inc
2.3	Title	Chief Financial Officer
2.4	Street Address	200 Dryden Road, Suite 3100
2.5	City	Dresher
2.6	State	PA
2.7	Zip Code	19025
2.8	Phone Number	+1 (215) 328-5786
2.9	Email Address	twagner@chrmail.org

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	Stephen Ryan
3.3	Nursing Facility or Firm Name	Lighthouse Nursing Care Center
3.4	Title	Director- LW Consulting Inc
3.5	Street Address	5925 Stevenson Ave STE G
3.6	City	Harrisburg
3.7	State	PA
3.8	Zip Code	17112
3.9	Phone Number	+1 (717) 233-6100
3.10	Email Address	SRyan@lw-consult.com
3.11	Type of Accounting Service Performed	Compilation

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

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,781,247	17,160	1,798,407
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	21,267		21,267
1.4	Medicare Fee-For-Service	2,629,775	99,193	2,728,968
1.5	Medicare Managed Care (Part C)	1,789,330	64,329	1,853,659
1.6	MassHealth Fee-for-Service	4,205,231		4,205,231
1.7	MassHealth Managed Care	3,704,619		3,704,619
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	728,302		728,302
100	Total Nursing Facility Revenue	14,859,771	180,682	15,040,453

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
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	77,796
3.2	Endowment and Other Non-Recoverable Revenue	360,395
3.3	Laundry Revenue	179
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(14,611)
3.7	Interest Income	295
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	424,054

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)	Grants and donations	227,625
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Personal services	41,900
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Misc operating	73,821
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Misc non operating	17,049
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		360,395

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,464,507

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 2:31 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	151,829		151,829
1.2	Director of Nurses: Employee Benefits			0
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	17,446		17,446
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	169,275		169,275
1.7	Registered Nurses: Salaries	1,876,552		1,876,552
1.8	Registered Nurses: Employee Benefits	78,920		78,920
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	189,168		189,168
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	315,317	129,281	186,036
1.200	Subtotal: Registered Nurses Expenses	2,459,957		2,330,676
1.12	Licensed Practical Nurses: Salaries	890,877		890,877
1.13	Licensed Practical Nurses: Employee Benefits	37,467		37,467
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	89,806		89,806
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	640,788	122,604	518,184
1.300	Subtotal: Licensed Practical Nurses Expenses	1,658,938		1,536,334
1.17	Certified Nurse Aides: Salaries	3,243,250		3,243,250
1.18	Certified Nurse Aides: Employee Benefits	116,412		116,412
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	274,581		274,581
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	318,175	156,381	161,794
1.400	Subtotal: Certified Nurse Aides Expenses	3,952,418		3,796,037

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
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	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,240,588		7,832,322

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	8,240,588		7,832,322

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	424,234		424,234
2.2	Administration: Employee Benefits	109,053		109,053
2.3	Administration: Payroll Taxes incl Workers Comp.	42,452		42,452
2.4	Administration: Purchased Service	152,525		152,525
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	728,264		728,264
2.7	Clerical Staff: Salaries	194,684		194,684
2.8	Clerical Staff: Employee Benefits			0
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	22,621		22,621
2.10	Clerical Staff: Purchased Service	915		915
2.200	Subtotal: Clerical Staff Expenses	218,220		218,220
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	31,533		31,533
2.13	Telecommunications (e.g. Internet, Phone)	19,359		19,359

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	68,396		68,396
2.15	Travel: Conventions & Meetings	13,248		13,248
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	9,673		9,673
2.18	Continuing Professional Education / Training and Development	13,565		13,565
2.19	Accounting Services (Not related to appeals)	39,294		39,294
2.20	Insurance: Malpractice & General Liability	507,247		507,247
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	190,031		190,031
2.23	Non-Allowable A & G Expenses	1,627,151	1,627,151	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
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	2,519,497		892,346
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,465,981		1,838,830
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,465,981		1,838,830

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	CNA Retirement Plan	10,694
2A.2	Gen Nsg Exp>Equip-Rental	27,970
2A.3	Admin Exp-Criminal Checks-	358
2A.4	Admin Exp>Hiring	29,235
2A.5	Admin Exp>Licenses	2,289
2A.6	Admin Exp>Postage	
2A.7	Admin Exp>Freight	392
2A.8	Admin Exp>Equip-Minor	654
2A.9	Admin Exp>Equip-Rental	16,990
2A.10	Admin Exp>Home Office Fees	98,220
2A.11	Physical Therapy Exp-Equip-Minor-	528
2A.12	Gen Nsg Exp>Contract Serv	2,701
2A.100	Subtotal: Other A&G Expenses	190,031

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,232
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	25,762
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	553,700
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	28,380
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	113,043
2B.15	User Fee Assessment	900,034
2B.16	Other Non-Allowable A&G Expenses	
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	1,627,151

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	50,642		50,642
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	50,642		50,642
3.5	Plant Operation: Salaries	139,124		139,124
3.6	Plant Operation: Employee Benefits	5,380		5,380
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,142		13,142

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

3.8	Plant Operation: Purchased Service	196,861		196,861
3.9	Plant Operation: Supplies and Expenses	46,428		46,428
3.10	Plant Operation: Utilities	465,884		465,884
3.11	Plant Operation: Repairs	84,141		84,141
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	950,960		950,960
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	569,865		569,865
3.19	Dietary: Employee Benefits	22,039		22,039
3.20	Dietary: Payroll Taxes incl Workers Comp.	53,412		53,412
3.21	Dietary: Food	304,186		304,186
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	110,351		110,351
3.400	Subtotal: Dietary Expenses	1,059,853		1,059,853
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	509,814		509,814
3.28	Housekeeping/Laundry: Supplies and Expenses	16,296		16,296
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	526,110		526,110
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			0

Skilled Nursing Facility Cost Report

LIGHTHOUSE NURSING CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:31 PM

3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	99,677		99,677
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,655		7,655
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	57		57
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	107,389		107,389
3.44	Behavioral Health Specialist: Salaries	284,379		284,379
3.45	Behavioral Health Specialist: Employee Benefits	26,357		26,357
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	26,223		26,223
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	336,959		336,959
3.48	Social Service Worker: Salaries			0
3.49	Social Service Worker: Employee Benefits			0
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.			0
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	0		0
3.52	Interpreters: Salaries	137,801		137,801
3.53	Interpreters: Employee Benefits	5,329		5,329
3.54	Interpreters: Payroll Taxes incl Workers Comp.	12,973		12,973
3.55	Interpreters: Purchased Service	4,200		4,200
3.1100	Subtotal: Interpreters Expenses	160,303		160,303
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		0	0

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	457,816	457,816	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	457,816		0
3.64	Recreational Therapy/Activities: Salaries	228,927		228,927
3.65	Recreational Therapy/Activities: Employee Benefits	12,865		12,865
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	17,108		17,108
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	426,950		426,950
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	685,850		685,850
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	529		529
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director			0
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	50		50
3.86	Physician Services: Other			0
3.87	Legend Drugs	349,373	349,373	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

3.89	House Supplies Not Resold			0
3.90	House Supplies Resold to Private Residents	34,886	34,886	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	17,430		17,430
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	402,268		18,009
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,738,150		3,896,075
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		179	179
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		179
300	Total: Net Variable Expenses Including Recoverable Income	4,738,150		3,895,896

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 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	530,867	0	530,867
4.2	Long-Term Interest Expense SNF-CR	601,571		601,571
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			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	101,211		101,211
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	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	1,233,649		1,233,649
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	1,233,649		1,233,649

Skilled Nursing Facility Cost Report**LIGHTHOUSE NURSING CARE CENTER**

Filing Year: 2023

Date: 09/19/2024

Time: 2:31 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	17,678,368		14,800,876
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	17,678,368		14,800,697

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	77,796
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	77,796

Skilled Nursing Facility Cost Report**LIGHTHOUSE NURSING CARE CENTER**

Filing Year: 2023

Date: 09/19/2024

Time: 2:31 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
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	15,040,159
1B.2	Other Revenue	424,053
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	15,464,212
1B.4	Salaries and Wages	8,291,841
1B.5	Employee Benefits	413,824
1B.6	Supplies and Other (including Payroll Taxes)	7,727,221
1B.7	Interest Expense	601,571
1B.8	Provision for Bad Debt	113,043
1B.9	Depreciation and Amortization Expenses	530,867
1B.200	Total Operating Expenses	17,678,367
1B.300	Income(Loss) from Operations	(2,214,155)
	Non-Operating Income and Expenses	
1B.10	Interest Income	295
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(2,213,860)

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 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)	15,464,507
2.2	Total Nursing Expenses (Schedule 3)	8,240,588
2.3	Total Administrative and General Expenses (Schedule 3)	3,465,981
2.4	Total Variable Expenses (Schedule 3)	4,738,150
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,233,649
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,678,368
200	Cost Reported Net Income(Loss)	(2,213,861)

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)		(2,213,860)
3.2	Reconciling Item	rounding	(1)
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)		(2,213,861)

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	914,720
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	354,881
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	354,881
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	35,776
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	61,964
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	40,003
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,407,344

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
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	371,600
2.2	Buildings	8,051,440
2.3	Improvements	58,201
2.4	Equipment	129,183
2.5	Software/Limited Life Assets	308,434
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	8,918,858

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	
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	0

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
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,326,202

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,130,217
5.2	Accrued Expenses	897,510
5.3	Due to Insurance Payers	55,059
5.4	Patient Funds Due	78,618
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	2,039,662
5.7	Accrued Salaries and Payroll Liabilities	661,299
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	269,880
5.10	Other Current Liabilities	259,533
500	Total Current Liabilities	6,391,778

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	259,533
5A.100	Subtotal: Other Current Liabilities	259,533

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	4,826,749
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	4,826,749

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	11,218,527

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	1,321,536		1,321,536
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(2,213,861)		(2,213,861)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	(892,325)	0	(892,325)

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

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
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	10,326,202

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	371,600			371,600				371,600
1.2	Building	14,424,960	63,786		14,488,746	(6,034,765)	(402,541)	(6,437,306)	8,051,440
1.3	Improvements	231,327	11,116		242,443	(174,831)	(9,411)	(184,242)	58,201
1.4	Equipment	1,590,159		(15,729)	1,574,430	(1,419,719)	(25,528)	(1,445,247)	129,183
1.5	Software/Limited Life Assets	1,761,956	31,472		1,793,428	(1,391,607)	(93,387)	(1,484,994)	308,434
1.6	Motor Vehicles				0			0	0
100	Total	18,380,002	106,374	(15,729)	18,470,647	(9,020,922)	(530,867)	(9,551,789)	8,918,858

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	371,600					371,600				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	14,424,960		63,786			14,488,746		402,541		402,541
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	231,327		11,116			242,443	5.00%	9,411		9,411
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,590,159				(15,729)	1,574,430	10.00%	25,528		25,528

Skilled Nursing Facility Cost Report

LIGHTHOUSE NURSING CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:31 PM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	1,761,956		31,472		1,793,428	33.33%	93,387		93,387
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	18,380,002	0	106,374	0	(15,729)	18,470,647	530,867	0	530,867

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1995
3.2	What was the date of the most recent assessed property value of this facility?	04/21/1995
3.3	What was the value from the most recent municipal property assessment for this facility?	1
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?	121
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	50,321
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	23,485
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	0.0
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)	1,370,866

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(2,213,859)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	
200	Net Cash from Operating Activities	(2,213,859)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	90,644
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	90,644

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	23,411
4.3	Cash Flows from Other Financing Activities	1,643,658
400	Net Cash from Financing Activities	1,667,069

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(456,146)
500	Cash and Cash Equivalents (End of Year)	914,720

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	10/29/2021	123			123	123
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	123				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,828	50	4,095	5,642	6,335	22,660
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,828	50	4,095	5,642	6,335	22,660

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
20,802								64,412
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
20,802	0	0	0	0	0	0	0	64,412

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	338
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	349
3.4	0190.0	Average Length of Stay	
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	2,001,976	32,727.0	976,254	20,845.0	3,013,712	102,189.0
1.2	Total Overtime Wages						
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	2,001,976	32,727.0	976,254	20,845.0	3,013,712	102,189.0

<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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 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		45.0	93,513.0
3.2	Plant Operations		5.0	1,032.8
3.3	Dietary Staff		19.0	39,282.0
3.4	Dietician		0.0	0.0
3.5	Housekeeping/Laundry Staff		0.0	0.0
3.6	Unit Clerk & Medical Records Staff		3.0	6,909.0
3.7	Quality Assurance		0.0	0.0
3.8	MMQ Nurses and MDS Coordinator		3.0	5,843.0
3.9	Social Services Staff		11.0	23,374.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff		0.0	0.0
3.13	Recreational Staff		15.0	31,484.0
3.14	Administration and Officers		0.1	2,350.0
3.15	Security Staff			
3.16	Clerical Staff		21.0	42,682.0
3.17	Director of Nurses		1.0	2,963.0
3.18	Registered Nurses			32,727.0
3.19	Licensed Practical Nurses			20,845.0
3.20	Certified Nurse Aides			102,189.0
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	0	123.1	405,193.8

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 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		1,952.5	129,281	2,089.9	122,604	3,649.6	156,381		
Registered Temporary Nursing Service Agencies										
4.2	All American Healthcare Services, Inc.	TOIY			18.5	801	765.1	27,334		
4.3	Bridgewell Healthcare Solutions LLC	THUW					35.3	1,571		
4.4	CareerStaff Unlimited	T6PN			2,676.0	196,269				
4.5	CONNECTRN INC	TGKV	277.8	18,146	201.0	14,665	1,283.1	45,120		
4.6	Heroes On Duty Inc	TVBS	1.5	1,425	76.6	70,555	208.0	11,767		
4.7	Intelycare, Inc.	TM7F	171.3	9,023	308.4	21,170	223.4	8,675		
4.8	Kavida Healthcare, Inc	TVTE	39.0	2,924	78.9	5,385	415.5	15,177		
4.9	Nursing On Demand LLC	TWWT	75.5	5,846	2.0	141	282.2	10,589		
4.10	Prime Care Associates Inc	T1EZ	1,315.2	99,599	1,897.4	135,706	3,117.5	39,615		
4.11	Prime Time Healthcare	TMKJ	60.5	4,659	59.8	4,183	16.0	608		
4.12	Ryben Staffing LLC	TTP5	237.0	16,154	16.2	1,110				
4.13	Unicorn Healthcare Services	TKFO	360.4	28,260	849.7	55,119	37.5	1,338		
4.14	Zena Nurse Staffing Agency	TTGK			60.0	13,080				
4.15										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,538.2	186,036	6,244.5	518,184	6,383.6	161,794	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,490.7	315,317	8,334.4	640,788	10,033.2	318,175	0.0	0

Skilled Nursing Facility Cost Report

LIGHTHOUSE NURSING CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:31 PM

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	Oluwaui	Bisi	RN-Staff	Nursing	437,470			437,470
5.2	Kosgei	Raymond	RN Supervisor (Direct Care)	Nursing	411,710			411,710
5.3	Geburu	SabaEyassu	RN Supervisor (Direct Care)	Nursing	210,367			210,367
5.4	Grose	Wendy	Director of Nursing	Nursing	208,198			208,198
5.5	Bouvier	Diane	RN-Staff	Nursing	199,711			199,711

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Pinnacle	No	03/25/2023	03/25/2048	300	34,776	5,150,348	265,500	265,500
1.2										
100	TOTALS								265,500	265,500

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
 Filing Year: 2023

Date: 09/19/2024
 Time: 2:31 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
	5,150,348	70,479			5,079,869	6.500%	330,334		595,834
					0				0
					5,079,869		330,334	0	595,834

Skilled Nursing Facility Cost Report
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 PM

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	Guardian Foundation	Yes	1,484,878		06/30/2014	499,893	984,985	3.500%	33,621
2.2	AICC, Inc	Yes		512,000	09/01/2022		512,000	5.000%	17,500
200	Total Working Capital Interest						1,496,985		51,121

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

LIGHTHOUSE NURSING CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:31 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
05/08/2024 3:53PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Stephen Ryan
05/08/2024 4:12PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Stephen Ryan

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	Stephen Ryan
1.2	Nursing Facility or Firm Name	Lighthouse Nursing Care Center
1.3	Title	Director- LW Consulting Inc
1.4	Street Address	5925 Stevenson Ave STE G
1.5	City	Harrisburg
1.6	State	PA
1.7	Zip Code	17112
1.8	Phone Number	+1 (717) 233-6100
1.9	Email Address	SRyan@lw-consult.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:	05/14/2024

*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
LIGHTHOUSE NURSING CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:31 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	06/03/2024
2.3	Last Name	Wagner
2.4	First Name	Todd
2.5	Middle Name	D.
2.6	Title	
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