

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

Filing Year: 2023

Date: 12/19/2024

Time: 11:58 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	LIFE CARE CENTER OF AUBURN
1.2	MassHealth Provider ID	110026428A
1.3	Federal Employer Tax ID	621550149
1.4	VPN	0921963
1.5	Is the above information correct?	Yes
1.6	Facility Number	01103
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	14 Masonic Circle
1.11	City	Auburn
1.12	Zip	01501
1.13	Telephone	+1 (508) 832-4800
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.	Auburn Medical Investors, LLC
1.20	List realty company names as reported on each realty company cost report.	Auburn - Worcester 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

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,774,275	187	1,774,462
1.2	Commercial Managed Care	548,707		548,707
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	6,055,833	79,218	6,135,051
1.5	Medicare Managed Care (Part C)	2,172,665	112,220	2,284,885
1.6	MassHealth Fee-for-Service	5,480,002		5,480,002
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,525,757		1,525,757
1.9	OneCare	399,021		399,021
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,237,191		1,237,191
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	19,193,451	191,625	19,385,076

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	805
3.2	Endowment and Other Non-Recoverable Revenue	74,256
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	154,688
3.7	Interest Income	9,561
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	1,280
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	240,590

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Stimulus	74,256
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		74,256

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	19,625,666

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	297,801		297,801
1.2	Director of Nurses: Employee Benefits	10,769		10,769
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,812		15,812
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	324,382		324,382
1.7	Registered Nurses: Salaries	1,076,648	286	1,076,362
1.8	Registered Nurses: Employee Benefits	75,571		75,571
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	110,963	26	110,937
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	7,622	0	7,622
1.200	Subtotal: Registered Nurses Expenses	1,270,804		1,270,492
1.12	Licensed Practical Nurses: Salaries	2,261,744	2,052	2,259,692
1.13	Licensed Practical Nurses: Employee Benefits	158,754		158,754
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	233,103	322	232,781
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	217,068	0	217,068
1.300	Subtotal: Licensed Practical Nurses Expenses	2,870,669		2,868,295
1.17	Certified Nurse Aides: Salaries	2,692,528		2,692,528
1.18	Certified Nurse Aides: Employee Benefits	188,992		188,992
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	277,501		277,501
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	91,478	0	91,478
1.400	Subtotal: Certified Nurse Aides Expenses	3,250,499		3,250,499

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	2,111		2,111
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	2,111		2,111
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,718,465		7,715,779

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	7,718,465		7,715,779

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	163,358		163,358
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	163,358		163,358
2.7	Clerical Staff: Salaries	503,321		503,321
2.8	Clerical Staff: Employee Benefits	35,665		35,665
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,562		51,562
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	590,548		590,548
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	48,918		48,918
2.12	Office Supplies	66,607	294	66,313
2.13	Telecommunications (e.g. Internet, Phone)	28,992		28,992

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	11,970		11,970
2.16	Advertising: Help Wanted	31,926		31,926
2.17	Licenses and Dues: Patient Care Related Portion	24,116	2,585	21,531
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	3,349		3,349
2.20	Insurance: Malpractice & General Liability	116,475	48,072	68,403
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	7,858		7,858
2.23	Non-Allowable A & G Expenses	2,749,090	2,749,090	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		7,092	7,092
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		497,518	497,518
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		59,278	59,278
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	3,089,301		853,148
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,843,207		1,607,054
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		1,280	1,280
2.500	Subtotal: Administrative & General Recoverable Income	0		1,280
200	Total: Net Administrative & General Expenses After Recoverable Income	3,843,207		1,605,774

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sale & Use Tax	7,858
2A.100	Subtotal: Other A&G Expenses	7,858

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	144,215
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	10,309
2B.6	Legal: Other	79,518
2B.7	Key Person Insurance	
2B.8	Management Company Fees	947,308
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	1,421
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	605,250
2B.15	User Fee Assessment	951,504
2B.16	Other Non-Allowable A&G Expenses	9,565
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	2,749,090

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	86,534		86,534
3.2	Staff Dev. Coord.: Employee Benefits	6,033		6,033
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	4,646		4,646
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	97,213		97,213
3.5	Plant Operation: Salaries	190,136		190,136
3.6	Plant Operation: Employee Benefits	13,257		13,257
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,990		17,990

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3.8	Plant Operation: Purchased Service	126,000	24,675	101,325
3.9	Plant Operation: Supplies and Expenses	33,740	2,977	30,763
3.10	Plant Operation: Utilities	303,576		303,576
3.11	Plant Operation: Repairs	53,470		53,470
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	738,169		710,517
3.13	Dietician: Salaries	81,868		81,868
3.14	Dietician: Employee Benefits	5,722		5,722
3.15	Dietician: Payroll Taxes incl Workers Comp.	11,298		11,298
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	98,888		98,888
3.18	Dietary: Salaries	585,740		585,740
3.19	Dietary: Employee Benefits	40,941		40,941
3.20	Dietary: Payroll Taxes incl Workers Comp.	61,735		61,735
3.21	Dietary: Food	530,730	2,728	528,002
3.22	Dietary: Purchased Service	4,437		4,437
3.23	Dietary: Supplies and Expenses	68,812	374	68,438
3.400	Subtotal: Dietary Expenses	1,292,395		1,289,293
3.24	Housekeeping/Laundry: Salaries	559,767		559,767
3.25	Housekeeping/Laundry: Employee Benefits	39,028		39,028
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	58,105		58,105
3.27	Housekeeping/Laundry: Purchased Service	225		225
3.28	Housekeeping/Laundry: Supplies and Expenses	55,447	413	55,034
3.29	Housekeeping/Laundry: Linen and Bedding	26,723	105	26,618
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	739,295		738,777
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	103,157		103,157

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3.37	Unit Clerk & Medical Records: Employee Benefits	11,471		11,471
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,448		14,448
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	129,076		129,076
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	237,650		237,650
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	23,438		23,438
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	25,161		25,161
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	42,881		42,881
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	329,130		329,130
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	200,372		200,372
3.49	Social Service Worker: Employee Benefits	14,022		14,022
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	21,452		21,452
3.51	Social Service Worker: Purchased Service	3,308		3,308
3.1000	Subtotal: Social Service Worker Expenses	239,154		239,154
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	1,054,775	1,054,775	0

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3.61	Direct Restorative Therapy: Benefits	179,681	179,681	0
3.62	Direct Restorative Therapy: Consultants	13,438	13,438	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,247,894		0
3.64	Recreational Therapy/Activities: Salaries	182,645		182,645
3.65	Recreational Therapy/Activities: Employee Benefits	32,211		32,211
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	20,920		20,920
3.67	Recreational Therapy/Activities: Purchased Service	6,435		6,435
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,704		5,704
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	247,915		247,915
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	1,898	763	1,135
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	494		494
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	33,975		33,975
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	527,431	527,431	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	262,226	1,913	260,313
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	488,806	488,806	0
3.92	Pharmacy Consultant	29,312		29,312
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	1,344,142		325,229
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,503,271		4,205,192
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	6,503,271		4,205,192

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	0	(315,994)	315,994
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		210,429	210,429
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		71,805	71,805
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		79,324	79,324
4.10	Personal Property Tax Expense SNF-CR	2,014		2,014
4.11	Personal Property Tax Expense REA-CR		14,381	14,381
4.12	Other Fixed Cost Expenses SNF-CR	23,315		23,315
4.13	Other Fixed Cost Expenses REA-CR		36,819	36,819
4.14	Real Property Rent Expense SNF-CR	737,037	737,037	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	762,366		754,081
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	762,366		754,081

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	18,827,309		14,282,106
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	18,827,309		14,280,826

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	Yes
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	805
200	3026.0	TOTAL OTHER BUSINESS REVENUE	805

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	2,578	2,578	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses	231	231	
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	2,809	2,809	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	19,385,076
1A.2	Other Revenue	231,029
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	19,616,105
1A.4	Salaries and Wages	10,249,682
1A.5	Employee Benefits	655,874
1A.6	Supplies and Other (including Payroll Taxes)	7,317,891
1A.7	Interest Expense	1,421
1A.8	Provision for Bad Debt	605,250
1A.9	Depreciation and Amortization Expenses	
1A.200	Total Operating Expenses	18,830,118
1A.300	Income(Loss) from Operations	785,987
	Non-Operating Income and Expenses	
1A.10	Interest Income	9,561
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	795,548
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)	795,548

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	19,625,666
2.2	Total Nursing Expenses (Schedule 3)	7,718,465
2.3	Total Administrative and General Expenses (Schedule 3)	3,843,207
2.4	Total Variable Expenses (Schedule 3)	6,503,271
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	762,366
2.6	Total Other Business Expenses (Schedule 4)	2,809
2.100	Subtotal: Total Facility Expenses	18,830,118
200	Cost Reported Net Income(Loss)	795,548

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)		795,548
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)		795,548

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	827,601
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	2,564,703
1.6	Less Reserve for Bad Debt	(422,548)
1.100	Subtotal: Net Patient Accounts Receivable	2,142,155
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	95,369
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	5,634
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	4,352
1.17	Other Current Assets	0
100	Total Current Assets	3,075,111

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

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

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	7,097,799
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	7,097,799

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,172,910

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	486,766
5.2	Accrued Expenses	333,960
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	451,830
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	441,687
500	Total Current Liabilities	1,714,243

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Operating Lease Liability - Current	181,273
5A.2	Deferred Revenue	89,406
5A.3	Misc Restricted Funds	171,008
5A.100	Subtotal: Other Current Liabilities	441,687

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	23,771
6.3	Other Long-Term Debt	6,916,526
600	Total Non-Current Liabilities	6,940,297

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	8,654,540

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	2,534,906
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	795,548
8B.5	Proprietor/Partner Drawings	(1,812,084)
8B.100	Owner's Equity Balance: Current Year	1,518,370

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

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	10,172,910

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	7,074			7,074	(7,074)		(7,074)	0
1.4	Equipment	28,381			28,381	(28,381)		(28,381)	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	47,238			47,238	(47,238)		(47,238)	0
100	Total	82,693	0	0	82,693	(82,693)	0	(82,693)	0

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	522,000					522,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	8,237,135					8,237,135			205,928	205,928
2.5	Improvements SNF-CR	480					480	5.00%	0	24	24
2.6	Improvements REA-CR	923,547		13,641		(20,401)	916,787	5.00%		45,839	45,839
2.7	Equipment SNF-CR						0	10.00%	0		0

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2.8	Equipment REA-CR	604,198		86,256		(48,426)	642,028	10.00%		64,203	64,203
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	10,287,360	0	99,897	0	(68,827)	10,318,430		0	315,994	315,994

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1994
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?	4,683,100
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	84
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	41,791
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	23,724
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	410
3.10	What is the total acreage of the facility site?	9.3
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)	1,261,662

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	795,542
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	351,622
200	Net Cash from Operating Activities	1,147,164

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	158,748
300	Net Cash from Investing Activities	158,748

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	(1,739,973)
400	Net Cash from Financing Activities	(1,739,973)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(434,061)
500	Cash and Cash Equivalents (End of Year)	827,601

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	06/06/2021	154			154	154
1.2	06/06/2023	154	0		154	154
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.	154				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	3,095	1,252		9,037	4,069	25,561
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)	36	329				675
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,131	1,581	0	9,037	4,069	26,236

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	5,458	979						49,451
								0
								0
								0
								0
								0
								0
								0
								1,040
								0
								0
								0
0	5,458	979	0	0	0	0	0	50,491

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	832
3.2	0140.1	Number of MassHealth Admissions During Year	145
3.3	0150.0	Number of Discharges During Year	871
3.4	0190.0	Average Length of Stay	58
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	453
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	138

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	944,585	20,619.5	1,762,953	49,027.6	2,189,564	99,723.0
1.2	Total Overtime Wages	93,768	1,563.4	334,131	5,798.7	350,512	10,355.0
1.3	Total Shift Differential	38,295		164,660		152,452	
1.4	Total Other Differentials						
100	Total	1,076,648	22,182.9	2,261,744	54,826.3	2,692,528	110,078.0

<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	4.00	5.00	5.00	5.00	6.00
2.2	Licensed Practical Nurses	4.00	5.00	5.00	5.00	6.00
2.3	Certified Nurse Aides	2.00	3.00	2.00	3.00	4.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	5	1.0	2,132.7
3.2	Plant Operations	3	3.0	6,297.5
3.3	Dietary Staff	56	14.6	30,266.4
3.4	Dietician	3	1.0	2,169.7
3.5	Housekeeping/Laundry Staff	17	13.2	27,528.8
3.6	Unit Clerk & Medical Records Staff	5	3.2	6,555.7
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	5	3.9	8,145.4
3.9	Social Services Staff	8	2.6	5,399.4
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	37	12.9	26,808.2
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	10	5.2	10,731.7
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	24	9.1	18,882.3
3.17	Director of Nurses	3	1.1	2,231.1
3.18	Registered Nurses	48	9.6	22,182.9
3.19	Licensed Practical Nurses	52	26.4	54,826.3
3.20	Certified Nurse Aides	113	52.9	110,078.0
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	390	160.7	336,316.1

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			1,511.4	133,124	83.2	3,004		
4.3	Omnicare Healthcare Staffing, Inc.	T6MI	25.0	2,409	750.1	54,987	192.3	7,118		
4.4	Blooming Staffing Agency Inc	TOUF	24.5	1,815	288.9	18,112	1,689.7	61,770		
4.5	Kims Nursing Staffing Agency LLC	TYCH	45.3	3,398	162.2	10,845	534.7	19,586		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		94.8	7,622	2,712.6	217,068	2,499.9	91,478	0.0	0
400	Total Temporary Nursing Service Agency Expenses		94.8	7,622	2,712.6	217,068	2,499.9	91,478	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	Fontaine	Catheraine	ED	Administrative & General	163,357			163,357
5.2	Asensoh	Myles	RN Unit Nurse	Nursing	157,132			157,132
5.3	Amoah	Julie	LPN Unit Nurse	Nursing	145,038			145,038
5.4	Were	Christine	LPN Unit Nurse	Nursing	131,903			131,903
5.5	Nujjumbi	Daniel	LPN Unit Nurse	Nursing	121,134			121,134

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					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):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/17/2024 11:43AM	(1) Footnotes and Explanations	Footnotes and Explanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Carolyn Ellis
04/17/2024 11:43AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/17/2024 11:43AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
04/17/2024 11:43AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis
04/18/2024 2:39PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Carolyn M. Ellis
1.2	Nursing Facility or Firm Name	Life Care Center of Auburn
1.3	Title	Director of Reimbursement
1.4	Street Address	3570 Keith Street NW
1.5	City	Cleveland
1.6	State	TN
1.7	Zip Code	37312
1.8	Phone Number	+1 (423) 473-5768
1.9	Email Address	carolyn_ellis@lcca.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	11/14/2024

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request