SCHEDULE 1 : GENERAL AND OWNERSHIP INFORMATION

Facility Information

Table 1		1
Line #	**Description**	
1.1	Facility Name	LIFE CARE CENTER OF LEOMINSTER
1.2	MassHealth Provider ID	110026341A
1.3	Federal Employer Tax ID	341991264
1.4	VPN	0920240
1.5	Is the above information correct?	Yes
1.6	Facility Number	00162
1.7	CHIA Org ID	8662
1.8	Reporting Period From	01/01/2024
1.9	Reporting Period To	12/31/2024
1.10	Street Address	370 West Street
1.11	City	Leominster
1.12	Zip	01453
1.13	Telephone	+1 (978) 537-0771
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	Is the Management Company/Central Office information correct in Table 1A?	Yes
1.19	List the name of the entity that holds the nursing facility license.	Fairlawn Medical Investors, LLC
1.20	Is the Realty Company information correct in Table 1B?	Yes
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

Detail of Management Company/Central Office

Table 1A	1	2
Line #	**Management Company Name**	**CHIA Org ID**
1A.1	Life Care Centers of America, Inc.	6729
1A.2		
1A.3		
1A.4		

Detail of Realty Company

Table 1B	1	2
Line #	**Realty Company Name**	**CHIA Org ID**
1B.1	Leominister Real Estate Investor, LLC	12098
1B.2		
1B.3		
1B.4		

Detail of Direct and Indirect Owners

Table 2	1	2	3	4
Line #	**Owner Name**	**Owner Address**	**Direct or Indirect**	**% Share**
2.1	Fairlawn Medical Investors, LLC	P.O. Box 3480, Cleveland TN 37320	Direct	100.000%
2.2	Forrest Preston	C/O Life Care Centers of America, Inc., P.O. Box 3480 Cleveland TN 37320	Indirect	100.000%
2.3				
2.4				
2.5				
2.6				
2.7				
2.8				
2.9				
2.10				

Detail of Other Facility Information

Table 3	1	2	3	4	5	6	7	8

Line #	Nursing or Residential Care Facility Name	Is this facility in Massachusetts?	MassHealth Provider ID #	DPH License Number	Name of Owner(s)	Direct or Indirect	Facility Address	% Share
3.1	Life Care Center of Acton	Yes	110026487D	0925284	Forrest Preston	Indirect	One Great Road, Acton MA 01720	100.000%
3.2	Life Care Center of Attleboro	Yes	110026369A	0920657	Forrest Preston	Indirect	969 Park Street, Attleboro MA 02703	100.000%
3.3	Life Care Center of Auburn	Yes	110026428A	0921963	Forrest Preston	Indirect	14 Masonic Circle, Auburn MA 01501	100.000%
3.4	Life Care Center of Leominster	Yes	110026341A	0920240	Forrest Preston	Indirect	370 West Street, Leominster MA 01453	100.000%
3.5	Life Care Center of Lynn: A L.T.C.F. Facility	Yes	110026329A	0919861	Forrest Preston	Indirect	111 Birch Street, Lynn MA 01902	100.000%
3.6	Life Care Center of Merrimack Valley	Yes	110109211A	0950448	Forrest Preston	Indirect	89 Boston Road Route 3, North Billerica MA 01862	100.000%
3.7	Life Care Center of Nashoba Valley	Yes	110119920A	0950553	Forrest Preston	Indirect	191 Foster Street, Littleton MA 01460	100.000%
3.8	Life Care Center of Plymouth	Yes	110026436A	0922099	Forrest Preston	Indirect	94 Obery Street, Plymouth MA 02360	100.000%
3.9	Life Care Center of Raynham	Yes	110026429A	0921971	Forrest Preston	Indirect	546 South Street East, Raynham MA 02767	100.000%
3.10	Life Care Center of Stoneham	Yes	110026518A	0923885	Forrest Preston	Indirect	25 Woodland Road, Stoneham MA 02180	100.000%

3.11	Life Care Center of The South Shore	Yes	110101458A	0950400	Forrest Preston	Indirect	309 Driftway Scituate MA 02066	100.000%
3.12	Life Care Center of W. Bridgwater	Yes	110026471A	0922803	Forrest Preston	Indirect	765 West Center Street, West Bridgewater MA 02379	100.000%
3.13	Life Care Center of Wilbraham, A L.T.C.F.	Yes	110026339A	0920177	Forrest Preston	Indirect	2399 Boston Road, Wilbraham MA 01095	100.000%
3.14	The Highlands	Yes	110026348A	0920321	Forrest Preston	Indirect	335 Nichols Road, Fitchburg, MA 01420	100.000%
3.15	The Oaks	Yes	110026652A	0928763	Forrest Preston	Indirect	4525 Acushnet Ave., New Bedford MA 02745	100.000%
3.16								
3.17								
3.18								
3.19								
3.20								

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						
4.9						
4.10						
4.11						
4.12						
4.13						
4.14						
4.15						

Contact Information

Table 5		1
Line #	**Description**	
5.1	Contact Person Name	Carolyn M. Salter
5.2	Nursing Facility or Firm Name	Life Care Center of Leominster
5.3	Title	Director of Reimbursement
5.4	Street Address	3570 Keith Street NW
5.5	City	Cleveland
5.6	State	TN
5.7	Zip Code	37312
5.8	Phone Number	+1 (423) 473-5768
5.9	Email Address	carolyn_salter@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 6.1.

Table 6		1
Line #	**Description**	
6.1	[ ] 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.	
6.2	Preparer Name	Carolyn M. Salter
6.3	Nursing Facility or Firm Name	Life Care Center of Leominster
6.4	Title	Director of Reimbursement
6.5	Street Address	3570 Keith Street NW
6.6	City	Cleveland
6.7	State	TN
6.8	Zip Code	37312
6.9	Phone Number	+1 (423) 473-5768
6.10	Email Address	carolyn_salter@lcca.com
6.11	Type of Accounting Service Performed	Compilation

SCHEDULE 2 : REVENUE

Nursing Facility Revenue

Table 1		1	2	3
Line #	**Payer**	**Routine Revenue**	**Ancillary Revenue**	**Total Revenue**
1.1	Private Pay	1,636,911	969	1,637,880
1.2	Commercial Managed Care	98,337		98,337
1.3	Commercial Non-Managed Care	2,885		2,885
1.4	Medicare Fee-For-Service	4,503,038	98,100	4,601,138
1.5	Medicare Managed Care (Part C)	2,047,231	83,382	2,130,613
1.6	MassHealth Fee-for-Service	5,528,834		5,528,834
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	740,463		740,463
1.9	OneCare	72,251		72,251
1.10	PACE	1,045,125		1,045,125
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,133,016		1,133,016
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	3,282		3,282
100	**Total Nursing Facility Revenue**	**16,811,373**	**182,451**	**16,993,824**

Other Nursing Facility Revenue

Table 2		1
Line #	**Description**	**Revenue**
2.1	Total Other Business Revenue	160
2.2	Endowment and Other Non-Recoverable Revenue	0
2.3	Laundry Revenue	
2.4	Vending Machine Revenue	675
2.5	Recovery of Bad Debts	
2.6	Prior Year Retroactive Revenue	73,744
2.7	Interest Income	2,962
2.8	Nurses' Aide Training Revenue	
2.9	Administrative and General Recoverable Revenue	1,633
2.10	Nursing Recoverable Revenue	
2.11	Variable Recoverable Revenue	50
2.12	Fixed Cost Recoverable Revenue	
200	**Total Other Nursing Facility Revenue**	**79,224**

Detail of Endowment and Non-Recoverable Revenue

Table 3		1	2
Line #	**Description**	**Type**	**Revenue**
3.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.5	Other Endowment and Non-Recoverable Revenue		
300	**Total Endowment and Non-Recoverable Revenue**		**0**

Total Revenue

Table 4		1
Line #	**Description**	**Total**
400	**Total Revenue**	**17,073,048**

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
1.1	Director of Nurses: Salaries	249,882			249,882
1.2	Director of Nurses: Employee Benefits	9,632			9,632
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,905			14,905
1.4	Director of Nurses Purchased Service: Per Diem				0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0			0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)				0
1.100	**Subtotal: Director of Nurses Expenses**	**274,419**	**0**	**0**	**274,419**
1.7	Registered Nurses: Salaries	716,333			716,333
1.8	Registered Nurses: Employee Benefits	48,169			48,169
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	74,432			74,432
1.10	Registered Nurses Purchased Service: Per Diem				0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	286,331			286,331
1.200	**Subtotal: Registered Nurses Expenses**	**1,125,265**	**0**	**0**	**1,125,265**
1.12	Licensed Practical Nurses: Salaries	1,961,894			1,961,894
1.13	Licensed Practical Nurses: Employee Benefits	131,924			131,924
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	203,856			203,856
1.15	Licensed Practical Nurses Purchased Service: Per Diem				0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	383,465			383,465
1.300	**Subtotal: Licensed Practical Nurses Expenses**	**2,681,139**	**0**	**0**	**2,681,139**
1.17	Certified Nurse Aides: Salaries	2,637,892			2,637,892
1.18	Certified Nurse Aides: Employee Benefits	177,380			177,380
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	274,097			274,097
1.20	Certified Nurse Aides Purchased Service: Per Diem				0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	188,396			188,396
1.400	**Subtotal: Certified Nurse Aides Expenses**	**3,277,765**	**0**	**0**	**3,277,765**

1.22	Nurse's Aide Training Administration			0	0
1.23	Nursing Education and Training	155			155
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**	**155**	**0**	**0**	**155**
1.600	**Subtotal: Total Nursing Expenses Before Recoverable Revenue**	**7,358,743**	**0**	**0**	**7,358,743**
Less: Nursing Recoverable Revenue					
1.26	Nursing & Director of Nursing Recoverable Revenue				0
1.27	Nurses' Aide Training Recoverable Revenue				0
1.700	**Subtotal: Nursing & Director of Nursing Recoverable Revenue**			**0**	**0**
100	**Total: Net Nursing Expenses Including Recoverable Revenue**	**7,358,743**	**0**	**0**	**7,358,743**

Administrative and General Expenses

Table 2		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
2.1	Administration: Salaries				0
2.2	Administration: Employee Benefits	(24,848)	24,848		0
2.3	Administration: Payroll Taxes incl Workers Comp.				0
2.4	Administration: Purchased Service	127,332			127,332
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**	**102,484**	**24,848**	**0**	**127,332**
2.7	Clerical Staff: Salaries	430,650			430,650
2.8	Clerical Staff: Employee Benefits	25,126			25,126
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	48,364			48,364
2.10	Clerical Staff: Purchased Service				0
2.200	**Subtotal: Clerical Staff Expenses**	**504,140**	**0**	**0**	**504,140**
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	99,442			99,442
2.12	Office Supplies	51,779		(229)	51,550
2.13	Telecommunications (e.g. Internet, Phone)	19,381			19,381

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)				0
2.15	Travel: Conventions & Meetings	6,570			6,570
2.16	Advertising: Help Wanted	67,000			67,000
2.17	Licenses and Dues: Patient Care Related Portion	32,489		(2,475)	30,014
2.18	Continuing Professional Education / Training and Development	1,897			1,897
2.19	Accounting Services (Not related to appeals)				0
2.20	Insurance: Malpractice & General Liability	134,368		(26,283)	108,085
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion				0
2.22	Other A & G Expenses	7,241			7,241
2.23	Non-Allowable A & G Expenses	1,583,687		(1,583,687)	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		1,066		1,066
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		399,096		399,096
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		42,341		42,341
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**	**2,003,854**	**442,503**	**(1,612,674)**	**833,683**
2.400	**Subtotal: Total Administrative and General Expenses Before Recoverable Revenue**	**2,610,478**	**467,351**	**(1,612,674)**	**1,465,155**
Less: Administrative & General Recoverable Revenue					
2.29	A & G Recoverable Revenue			(1,633)	(1,633)
2.500	**Subtotal: Administrative & General Recoverable Revenue**			**(1,633)**	**(1,633)**
200	**Total: Net Administrative & General Expenses After Recoverable Revenue**	**2,610,478**	**467,351**	**(1,614,307)**	**1,463,522**

Detail of Other A&G Expenses

Table 2A	1	2
Line #	**Description**	**Amount**
2A.1	Sales & Use Tax	7,241
2A.100	**Subtotal: Other A&G Expenses**	**7,241**

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	**Description**	**Reported Expenses**
2B.1	Advertising: Marketing	295,153
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	14,978
2B.6	Legal: Other	30,457
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	2,784
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	346,896
2B.15	User Fee Assessment	871,211
2B.16	Other Non-Allowable A&G Expenses	22,208
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**	**1,583,687**

Variable Expenses

Table 3		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
3.1	Staff Development Coordinator: Salaries	180,216			180,216
3.2	Staff Dev. Coord.: Employee Benefits	10,481			10,481

3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	12,269			12,269
3.4	Staff Dev. Coord.: Purchased Service				0
3.100	**Subtotal: Staff Development Coordinator Expenses**	**202,966**	**0**	**0**	**202,966**
3.5	Plant Operation: Salaries	217,234			217,234
3.6	Plant Operation: Employee Benefits	13,299			13,299
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	21,804			21,804
3.8	Plant Operation: Purchased Service	134,173		(11,373)	122,800
3.9	Plant Operation: Supplies and Expenses	36,426		(1,176)	35,250
3.10	Plant Operation: Utilities	261,069			261,069
3.11	Plant Operation: Repairs	106,579			106,579
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)				0
3.200	**Subtotal: Plant Operation Expenses**	**790,584**	**0**	**(12,549)**	**778,035**
3.13	Dietician: Salaries	70,685			70,685
3.14	Dietician: Employee Benefits	4,181			4,181
3.15	Dietician: Payroll Taxes incl Workers Comp.	9,288			9,288
3.16	Dietician: Purchased Service				0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)				0
3.300	**Subtotal: Dietician Expenses**	**84,154**	**0**	**0**	**84,154**
3.18	Dietary: Salaries	731,837			731,837
3.19	Dietary: Employee Benefits	43,292			43,292
3.20	Dietary: Payroll Taxes incl Workers Comp.	75,859			75,859
3.21	Dietary: Food	526,199		(4,801)	521,398
3.22	Dietary: Purchased Service	7,463			7,463
3.23	Dietary: Supplies and Expenses	56,807		(732)	56,075
3.400	**Subtotal: Dietary Expenses**	**1,441,457**	**0**	**(5,533)**	**1,435,924**
3.24	Housekeeping/Laundry: Salaries	429,717			429,717
3.25	Housekeeping/Laundry: Employee Benefits	26,944			26,944
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	46,362			46,362
3.27	Housekeeping/Laundry: Purchased Service	815			815
3.28	Housekeeping/Laundry: Supplies and Expenses	54,026		(561)	53,465
3.29	Housekeeping/Laundry: Linen and Bedding	31,348		(308)	31,040
3.30	Housekeeping/Laundry: Special Cleaning				0
3.500	**Subtotal: Housekeeping/Laundry Expenses**	**589,212**	**0**	**(869)**	**588,343**

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**	**0**	**0**
3.36	Unit Clerk & Medical Records: Salaries	100,880			100,880
3.37	Unit Clerk & Medical Records: Employee Benefits	12,265			12,265
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	17,665			17,665
3.39	Unit Clerk & Medical Records: Purchased Service	58,307			58,307
3.700	**Subtotal: Unit Clerk and Medical Record Expenses**	**189,117**	**0**	**0**	**189,117**
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	246,609			246,609
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,510			14,510
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	24,940			24,940
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	32,017			32,017
3.800	**Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses**	**318,076**	**0**	**0**	**318,076**
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**	**0**	**0**
3.48	Social Service Worker: Salaries	159,046			159,046
3.49	Social Service Worker: Employee Benefits	9,334			9,334
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,694			15,694
3.51	Social Service Worker: Purchased Service	7,211			7,211
3.1000	**Subtotal: Social Service Worker Expenses**	**191,285**	**0**	**0**	**191,285**
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**	**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	1,055,043		(1,055,043)	0
3.61	Direct Restorative Therapy: Benefits	169,636		(169,636)	0
3.62	Direct Restorative Therapy: Consultants	10,905		(10,905)	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)				0
3.1200	**Subtotal: Restorative Therapy Expenses**	**1,235,584**	**0**	**(1,235,584)**	**0**
3.64	Recreational Therapy/Activities: Salaries	307,469			307,469
3.65	Recreational Therapy/Activities: Employee Benefits	60,324			60,324
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	34,712			34,712
3.67	Recreational Therapy/Activities: Purchased Service	9,617			9,617
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,933			5,933
3.69	Recreational Therapy/Activities: Transportation			0	0
3.1300	**Subtotal: Recreational Therapy/Activities Expenses**	**418,055**	**0**	**0**	**418,055**
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**	**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**	**0**	**0**
3.78	Travel: Motor Vehicle Expense	7,005		(1,523)	5,482
3.79	Variable Other Required Education				0

3.80	Variable Job Related Education	1,499			1,499
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion				0
3.82	Physician Services: Medical Director	60,000		(21,485)	38,515
3.83	Physician Services: Advisory Physician	4,396			4,396
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	353,059		(353,059)	0
3.88	Personal Protective Equipment				0
3.89	House Supplies Not Resold	295,656		(2,687)	292,969
3.90	House Supplies Resold to Private Residents			0	0
3.91	House Supplies Resold to Public Residents	318,880		(318,880)	0
3.92	Pharmacy Consultant	24,831			24,831
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**	**1,065,326**	**0**	**(697,634)**	**367,692**
3.1700	**Subtotal: Total Variable Expenses Before Recoverable Revenue**	**6,525,816**	**0**	**(1,952,169)**	**4,573,647**
Less: Variable Recoverable Revenue					
3.96	Vending Machine Revenue			(675)	(675)
3.97	Laundry Revenue				0
3.98	Other Variable Recoverable Revenue			(50)	(50)
3.1800	**Subtotal: Variable Recoverable Revenue**			**(725)**	**(725)**
300	**Total: Net Variable Expenses Including Recoverable Revenue**	**6,525,816**	**0**	**(1,952,894)**	**4,572,922**

Capital & Fixed Cost Expenses

Table 4		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
4.1	Depreciation Expense	98,468		91,840	190,308
4.2	Long-Term Interest Expense SNF-CR	2,829			2,829
4.3	Long-Term Interest Expense REA-CR		160,012		160,012
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	70,112			70,112
4.7	Building Insurance Expense REA-CR		1,354		1,354
4.8	Real Estate Tax Expense SNF-CR	44,703			44,703
4.9	Real Estate Tax Expense REA-CR				0
4.10	Personal Property Tax Expense SNF-CR	4,241			4,241
4.11	Personal Property Tax Expense REA-CR		5,602		5,602
4.12	Other Fixed Cost Expenses SNF-CR	7,692			7,692
4.13	Other Fixed Cost Expenses REA-CR		100		100
4.14	Real Property Rent Expense SNF-CR	419,743		(419,743)	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 Revenue**	**647,788**	**167,068**	**(327,903)**	**486,953**
Less: Capital & Fixed Cost Expense Recoverable Revenue					
4.17	Fixed Cost Recoverable Revenue SNF-CR				0
4.18	Fixed Cost Recoverable Revenue REA-CR				0
4.200	**Subtotal: Capital & Fixed Cost Recoverable Revenue**			**0**	**0**
400	**Total: Net Capital & Fixed Cost Expenses Including Recoverable Revenue**	**647,788**	**167,068**	**(327,903)**	**486,953**

Total Combined Expenses Before Recoverable Revenue

Table 5		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
500	**Total Combined Expenses Before Recoverable Revenue**	**17,142,825**	**634,419**	**(3,892,746)**	**13,884,498**

Total Combined Expenses Net of Recoverable Revenue

Table 6		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
600	**Total Combined Expenses Net of Recoverable Revenue**	**17,142,825**	**634,419**	**(3,895,104)**	**13,882,140**

Detail of Related Party Transactions

Table 7	1	2	3	4	5	6	7
Line / Column #	**Name of Entity/Person Providing Goods/Services**	**List Goods /Services Provided**	**Cost to Related Party**	**Mark Up**	**Cost to Nursing Facility**	**Expense Line Posted**	**Name of Owner or Related Party**
7.1	Leader Care	Workers Compensation	162,750	(28,630)	134,120	2	Forrest Preston
7.2	Leader Care	General Liability	103,886	26,283	130,169	2	Forrest Preston
7.3	Leader Care	Auto Insurance	721	1,223	1,944	4	Forrest Preston
7.4	Associate Benefit Trust	Group Health	553,958	3,752	557,740	2	Forrest Preston
7.5	Life Care Designs	Interior Designs	4,528		4,528	1	Forrest Preston
7.6	Life Care Physicians Services	Medical Director	38,515	21,485	60,000	4	Forrest Preston
7.7	LCCA	Admin Compensation	127,332		127,332	2	Forrest Preston
7.8							
7.9							
7.10							
7.11							
7.12							
7.13							
7.14							
7.15							

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities

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

Other Business Revenue

Table 2			1
Line / Column #	**Account**	**Description**	**Reported**
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	160
200	**3026.0**	**TOTAL OTHER BUSINESS REVENUE**	**160**

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**	

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	16,993,824
1A.2	Other Revenue	76,262
1A.3	Net Assets Released from Restriction	
1A.100	**Total Operating Revenue**	**17,070,086**
1A.4	Salaries and Wages	9,768,610
1A.5	Employee Benefits	562,013
1A.6	Supplies and Other (including Payroll Taxes)	6,361,225
1A.7	Interest Expense	5,613
1A.8	Provision for Bad Debt	346,896
1A.9	Depreciation and Amortization Expenses	98,468
1A.200	**Total Operating Expenses**	**17,142,825**
1A.300	**Income(Loss) from Operations**	**(72,739)**
	Non-Operating Income and Expenses	
1A.10	Interest Income	2,962
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(Expenses)	
1A.400	**Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles**	**(69,777)**
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)**	**(69,777)**

Detail of Extraordinary Items

Table 1C	1	2
Line #	**Description**	**Amount**
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.100	**Subtotal: Cumulative Extraordinary Items**	**0**

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	**Description**	**Amount**
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.100	**Subtotal: Cumulative Changes in Accounting Principles**	**0**

Cost Reported Statement of Operations

Table 2		1
Line #	**Description**	**Reported**
2.1	Total Revenues (Schedule 2)	17,073,048
2.2	Total Nursing Expenses (Schedule 3)	7,358,743
2.3	Total Administrative and General Expenses (Schedule 3)	2,610,478
2.4	Total Variable Expenses (Schedule 3)	6,525,816
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	647,788
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	**Subtotal: Total Facility Expenses**	**17,142,825**
200	**Cost Reported Net Income(Loss)**	**(69,777)**

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)		(69,777)
3.2	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(69,777)
3.100	**Variance**		**0**
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Reconciling Item		
3.200	**Total Reconciling Items**		**0**
300	**Variance**		**0**

Reconciliation Between Financial Statement (Table 1) and Separately Provided Financial Statement

Table 4		1	2
Line #	**Description**	**Describe Reconciling Item**	**Amount**
4.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(69,777)
4.2	Net Income(Loss) on Separately Provided Financial Statement		(69,777)
4.100	**Variance**		**0**
4.3	Reconciling Item		
4.4	Reconciling Item		
4.5	Reconciling Item		
4.6	Reconciling Item		
4.200	**Total Reconciling Items**		**0**
400	**Variance**		**0**

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	744,876
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	2,414,967
1.6	Less Reserve for Bad Debt	(461,098)
1.100	**Subtotal: Net Patient Accounts Receivable**	**1,953,869**
1.7	Receivable from Officers/Owners/Employees	1,903
1.8	Receivable from Affiliates/Related Parties	5,706
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	19,451
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	1,697
1.17	Other Current Assets	0
100	**Total Current Assets**	**2,727,502**

Detail of Other Current Assets

Table 1A	1	2
Line #	**Description**	**Account Balance**
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	**Subtotal: Other Current Assets**	**0**

Non-Current Fixed Assets

Table 2		1
Line #	**Description**	**Account Balance**
2.1	Land	
2.2	Buildings	
2.3	Improvements	216,941
2.4	Equipment	186,195
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	**Total Non-Current Fixed Assets**	**403,136**

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	4,276,072
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**	**4,276,072**

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	**Description**	**Account Balance**
3A.1		
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	**Subtotal: Other Deferred Charges and Non-Current Assets**	**0**

Total Assets

Table 4		1
Line #	**Description**	**Account Balance**
400	**Total Assets**	**7,406,710**

Current Liabilities

Table 5		1
Line #	**Description**	**Account Balance**
5.1	Trade Payables	351,273
5.2	Accrued Expenses	234,080
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	8,227
5.7	Accrued Salaries and Payroll Liabilities	462,872
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	317,823
500	**Total Current Liabilities**	**1,374,275**

Detail of Other Current Liabilities

Table 5A	1	2
Line #	**Description**	**Account Balance**
5A.1	Operating Lease Liability-Current	130,437
5A.2	Deferred Revenue	51,575
5A.3	Misc. Restricted Funds	135,811
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	**Subtotal: Other Current Liabilities**	**317,823**

Non-Current Liabilities

Table 6		1
Line #	**Description**	**Account Balance**
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(3,890)
6.3	Other Long-Term Debt	4,150,650
600	**Total Non-Current Liabilities**	**4,146,760**

Total Liabilities

Table 7		1
Line #	**Description**	**Account Balance**
700	**Total Liabilities**	**5,521,035**

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

Table 8

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	**Description**	**Amount**
8B.1	Owner's Equity Balance: Prior Year	1,605,452
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	1,348,000
8B.4	SNF-CR Net Income/(Loss)	(69,777)
8B.5	Proprietor/Partner Drawings	(998,000)
8B.100	**Owner's Equity Balance: Current Year**	**1,885,675**

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.2		
8D.3		
8D.4		
8D.5		
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)**	**7,406,710**

Detail of Related Party Debt

Table 10	1	2	3	4	5	6	7	8
Line #	**Description of Related Loan**	**Borrower**	**Related Party Name**	**Related Party Address**	**Related Party Relationship**	**Principal Loan Amount**	**Payments During Reporting Year**	**Interest % on Loan**
10.1								
10.2								
10.3								
10.4								
10.5								
10.6								
10.7								
10.8								
10.9								
10.10								
10.11								
10.12								
10.13								
10.14								
10.15								
10.16								
10.17								
10.18								
10.19								
10.20								

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	498,505	19,469		517,974	(258,354)	(42,679)	(301,033)	216,941
1.4	Equipment	478,327	58,090	(20,815)	515,602	(273,618)	(55,789)	(329,407)	186,195
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	51,890			51,890	(51,890)		(51,890)	0
100	**Total**	**1,028,722**	**77,559**	**(20,815)**	**1,085,466**	**(583,862)**	**(98,468)**	**(682,330)**	**403,136**

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	11
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**	**Add-backs**	**Non-Allowable Expenses**	**Claimed Net Depreciation Expense**
2.1	Land SNF-CR						0					
2.2	Land REA-CR	27,773					27,773					
2.3	Building SNF-CR						0		0			0
2.4	Building REA-CR	2,368,901					2,368,901			59,223		59,223
2.5	Improvements SNF-CR	498,505		19,468			517,973	5.00%	42,679	(16,781)		25,898
2.6	Improvements REA-CR	1,322,411					1,322,411	5.00%		66,121		66,121

2.7	Equipment SNF-CR	489,539		58,090		(71,853)	475,776	10.00%	55,789	(16,723)		39,066
2.8	Equipment REA-CR						0	10.00%				0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0			0
2.10	Software/Limited Life Assets REA-CR						0	33.33%				0
200	**Total Claimed Fixed Assets**	**4,707,129**	**0**	**77,558**	**0**	**(71,853)**	**4,712,834**		**98,468**	**91,840**	**0**	**190,308**

General Fixed Cost Information

Table 3		1
Line #	**Description**	
3.1	What is the original year the facility was built?	1975
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?	3,194,200
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	68
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,828
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	14,913
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	183
3.10	What is the total acreage of the facility site?	3.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Changes in Facility or Realty Company Ownership

Table 4	1	2	3	4	5
Line #	**Type of Ownership Change**	**Transaction Date**	**Purchased From**	**Purchased By**	**Sale Price**
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	**Description**	**Reported**
1.1	Cash and Cash Equivalents (Beginning of Year)	403,314

Cash Flows from Operating Activities

Table 2		1
Line #	**Description**	**Reported**
2.1	Change in Net Assets (Net Income)	(69,777)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	98,468
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(193,172)
200	**Net Cash from Operating Activities**	**(164,481)**

Cash Flows from Investing Activities

Table 3		1
Line #	**Description**	**Reported**
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	189,727
300	**Net Cash from Investing Activities**	**189,727**

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	316,316
400	**Net Cash from Financing Activities**	**316,316**

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	**Description**	**Reported**
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	341,562
500	**Cash and Cash Equivalents (End of Year)**	**744,876**

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5
Line #	**DPH Licensure Issue Date**	**Skilled Nursing (Level I,II, & III) Beds**	**Residential Care (Level IV) Beds**	**Total Licensed Beds**	**Constructed Capacity**
1.1	07/02/2023	133	0	133	133
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.	133			
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	3,350	115	4	5,921	3,571	23,381
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)	92	83				311
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	**Total**	**3,442**	**198**	**4**	**5,921**	**3,571**	**23,692**

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**
	2,337	135	2,900				8	**41,722**
								0
								0
								0
								0
								0
								0
								0
								486
								0
								0
								0
0	**2,337**	**135**	**2,900**	**0**	**0**	**0**	**8**	**42,208**

Patient Statistics - Summary

Table 3			1
Line #	**Account**	**Description**	**Reported**
3.1	0140.0	Number of Admissions During Year	813
3.2	0140.1	Number of MassHealth Admissions During Year	148
3.3	0150.0	Number of Discharges During Year	817
3.4	0190.0	Average Length of Stay	52
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	422
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	117

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	**Description**	**RN Wages**	**RN Hours**	**LPN Wages**	**LPN Hours**	**CNA Wages**	**CNA Hours**
1.1	Total Base Wages	659,696	14,903.9	1,712,223	38,174.7	2,061,240	92,650.7
1.2	Total Overtime Wages	35,109	569.0	158,102	6,508.6	315,081	8,939.0
1.3	Total Shift Differential	21,528		91,570		261,571	
1.4	Total Other Differentials						
100	**Total**	**716,333**	**15,472.9**	**1,961,895**	**44,683.3**	**2,637,892**	**101,589.7**

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	**Description**	**Median Hourly Shift Differential: Weekday Evening**	**Median Hourly Shift Differential: Weekday Night**	**Median Hourly Shift Differential: Weekend Day**	**Median Hourly Shift Differential: Weekend Evening**	**Median Hourly Shift Differential: Weekend Night**
2.1	Registered Nurses	4.00	4.00	2.00	6.00	6.00
2.2	Licensed Practical Nurses	4.00	4.00	2.00	6.00	6.00
2.3	Certified Nurse Aides	4.00	4.00	2.00	6.00	6.00

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	4	2.3	4,686.9
3.2	Plant Operations	4	3.0	6,160.5
3.3	Dietary Staff	46	16.7	34,668.7
3.4	Dietician	1	0.8	1,717.0
3.5	Housekeeping/Laundry Staff	38	11.1	23,116.6
3.6	Unit Clerk & Medical Records Staff	9	3.4	7,122.4
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	7	2.6	5,305.6
3.9	Social Services Staff	2	2.1	4,275.1
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	23	11.6	24,076.7
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	15	7.4	15,400.5
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	20	9.5	19,691.8
3.17	Director of Nurses	2	0.9	1,971.5
3.18	Registered Nurses	38	6.9	15,472.9
3.19	Licensed Practical Nurses	58	21.5	44,683.3
3.20	Certified Nurse Aides	111	48.8	101,589.7
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**	**379**	**149.6**	**312,019.2**

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	Norton and Associates Inc	TOWP					67.0	2,403		
4.3	Mas Medical Staffing, Corp	TJ4S	697.0	52,652	1,749.3	126,205	425.7	15,181		
4.4	All American Healthcare Services, Inc.	TOIY	107.3	7,730	2,323.0	145,592	845.5	30,295		
4.5	HANDS-ON AMERICA SERVICES,INC		3,006.4	225,949	1,756.8	111,668	3,875.2	140,517		
4.200	**Subtotal: Registered Temporary Nursing Service Agencies**		**3,810.7**	**286,331**	**5,829.1**	**383,465**	**5,213.4**	**188,396**	**0.0**	**0**
400	**Total Temporary Nursing Service Agency Expenses**		**3,810.7**	**286,331**	**5,829.1**	**383,465**	**5,213.4**	**188,396**	**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 five 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	Walls	Pamela	Director of Rehab	Other	141,862			**141,862**
5.2	Pinnock	Tracy	DON	Nursing	139,759			**139,759**
5.3	Lindesay	Dona	LPN Unit Nurse	Nursing	137,952			**137,952**
5.4	Magué	Samantha	ED	Administrative & General	127,332			**127,332**
5.5	Ataba	Lawrence	CNA	Nursing	131,356			**131,356**

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**
6B.4									**0**
6B.5									**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										
1.2										
1.3										
1.4										
1.5										
1.6										
1.7										
1.8										
1.9										
1.10										
1.11										
1.12										
1.13										
1.14										
1.15										
1.16										
1.17										
1.18										
1.19										
1.20										
100	**TOTALS**								**0**	**0**

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
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
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					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					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		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
2.6							0		
2.7							0		
200	**Total Working Capital Interest**						**0**		**0**

SCHEDULE 12 : FOOTNOTES AND FINANCIAL STATEMENTS

Footnotes and Explanations
This section is used to provide detail to any of the information included in this report.

Table 1	1
Line #	**Comments/Notes**
1.1	
1.2	
1.3	

Error: Subreport could not be shown.

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 6 of this report.		
1.1	Preparer Name	Carolyn M. Salter
1.2	Nursing Facility or Firm Name	Life Care Center of Leominster
1.3	Title	
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_salter@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:	05/19/2025
Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes. *If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.*		

Skilled Nursing Facility Cost Report

LIFE CARE CENTER OF LEOMINSTER

Filing Year: 2024

Date: 11/24/2025

Time: 11:38 AM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	**[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	05/19/2025
2.3	Last Name	Preston
2.4	First Name	Forrest
2.5	Title	Owner
2.6	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