

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
1.2	MassHealth Provider ID	110026329A
1.3	Federal Employer Tax ID	621831533
1.4	VPN	0919861
1.5	Is the above information correct?	Yes
1.6	Facility Number	01037
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	111 Birch Street
1.11	City	Lynn
1.12	Zip	01902
1.13	Telephone	+1 (781) 592-9667
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.	Lynn Medical Investors Limited Partnership
1.20	List realty company names as reported on each realty company cost report.	Lynn Medical Investors LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Carolyn M. Ellis
2.2	Nursing Facility or Firm Name	Life Care Center of Lynn: A L.T.C.F Facility
2.3	Title	Director of Reimbursement
2.4	Street Address	3570 Keith Street NW
2.5	City	Cleveland
2.6	State	TN
2.7	Zip Code	37312
2.8	Phone Number	+1 (423) 473-5768
2.9	Email Address	carolyn_ellis@lcca.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Carolyn M. Ellis
3.3	Nursing Facility or Firm Name	Life Care Center of Lynn: A L.T.C.F. Facility
3.4	Title	Director of Reimbursement
3.5	Street Address	3570 Keith Street NW
3.6	City	Cleveland
3.7	State	TN
3.8	Zip Code	37312
3.9	Phone Number	+1 (423) 473-5768
3.10	Email Address	carolyn_ellis@lcca.com
3.11	Type of Accounting Service Performed	Compilation

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
 Filing Year: 2022

Date: 11/28/2023
 Time: 12:22 PM

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	940,041	72	940,113
1.2	Commercial Managed Care	203,214		203,214
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,996,403	62,446	3,058,849
1.5	Medicare Managed Care (Part C)	389,667	48,202	437,869
1.6	MassHealth Fee-for-Service	3,656,657		3,656,657
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	3,306,515		3,306,515
1.9	OneCare	24,140		24,140
1.10	PACE	334,199		334,199
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	608,234		608,234
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	12,459,070	110,720	12,569,790

Detail of Ancillary Revenue

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	425
3.2	Endowment and Other Non-Recoverable Revenue	644,816
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	90
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	5,144
3.7	Interest Income	1,532
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	26,217
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	678,224

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	644,816
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		644,816

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	13,248,014

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	119,166		119,166
1.2	Director of Nurses: Employee Benefits	4,225		4,225
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	3,703		3,703
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	127,094		127,094
1.7	Registered Nurses: Salaries	1,363,223		1,363,223
1.8	Registered Nurses: Employee Benefits	127,230		127,230
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	111,512		111,512
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,601,965		1,601,965
1.12	Licensed Practical Nurses: Salaries	1,341,258		1,341,258
1.13	Licensed Practical Nurses: Employee Benefits	125,180		125,180
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	109,715		109,715
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,576,153		1,576,153
1.17	Certified Nurse Aides: Salaries	2,229,976		2,229,976
1.18	Certified Nurse Aides: Employee Benefits	208,124		208,124
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	182,412		182,412
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	2,620,512		2,620,512

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	300		300
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	300		300
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,926,024		5,926,024

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,926,024		5,926,024

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	27,706	27,706	0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	136,771		136,771
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	164,477		136,771
2.7	Clerical Staff: Salaries	422,378		422,378
2.8	Clerical Staff: Employee Benefits	37,867		37,867
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	37,090		37,090
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	497,335		497,335
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	55,293		55,293
2.12	Office Supplies	24,053	135	23,918
2.13	Telecommunications (e.g. Internet, Phone)	20,960		20,960

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	4,689		4,689
2.16	Advertising: Help Wanted	21,925		21,925
2.17	Licenses and Dues: Patient Care Related Portion	33,421	1,956	31,465
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	531		531
2.20	Insurance: Malpractice & General Liability	111,036	41,208	69,828
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	4,096		4,096
2.23	Non-Allowable A & G Expenses	1,331,273	1,331,273	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		8,230	8,230
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		359,328	359,328
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		46,176	46,176
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,607,277		646,439
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,269,089		1,280,545
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		90
200	Total: Net Administrative & General Expenses After Recoverable Income	2,269,089		1,280,455

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Sales & Use Tax	4,096
2A.100	Subtotal: Other A&G Expenses	4,096

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	49,093
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	3,215
2B.6	Legal: Other	4,084
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	503,133
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	9,853
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	24,861
2B.15	User Fee Assessment	725,789
2B.16	Other Non-Allowable A&G Expenses	11,245
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	1,331,273

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	38,443		38,443
3.2	Staff Dev. Coord.: Employee Benefits	2,592		2,592
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,154		1,154
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	42,189		42,189
3.5	Plant Operation: Salaries	144,676		144,676
3.6	Plant Operation: Employee Benefits	14,101		14,101
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,932		12,932

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

3.8	Plant Operation: Purchased Service	142,846	25,213	117,633
3.9	Plant Operation: Supplies and Expenses	35,807	4,148	31,659
3.10	Plant Operation: Utilities	254,163		254,163
3.11	Plant Operation: Repairs	52,428		52,428
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		15,073	15,073
3.200	Subtotal: Plant Operation Expenses	656,953		642,665
3.13	Dietician: Salaries	83,279		83,279
3.14	Dietician: Employee Benefits	10,849		10,849
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,975		8,975
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	103,103		103,103
3.18	Dietary: Salaries	543,011		543,011
3.19	Dietary: Employee Benefits	70,737		70,737
3.20	Dietary: Payroll Taxes incl Workers Comp.	47,375		47,375
3.21	Dietary: Food	324,502	1,343	323,159
3.22	Dietary: Purchased Service	8,568		8,568
3.23	Dietary: Supplies and Expenses	119,049	318	118,731
3.400	Subtotal: Dietary Expenses	1,113,242		1,111,581
3.24	Housekeeping/Laundry: Salaries	475,085		475,085
3.25	Housekeeping/Laundry: Employee Benefits	83,404		83,404
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	42,066		42,066
3.27	Housekeeping/Laundry: Purchased Service	1,152		1,152
3.28	Housekeeping/Laundry: Supplies and Expenses	48,895	404	48,491
3.29	Housekeeping/Laundry: Linen and Bedding	9,379	73	9,306
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	659,981		659,504
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	92,684		92,684

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	8,612		8,612
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	9,733		9,733
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	111,029		111,029
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	140,064		140,064
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,856		10,856
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	11,429		11,429
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	180,934		180,934
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	343,283		343,283
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	84,110		84,110
3.49	Social Service Worker: Employee Benefits	11,438		11,438
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,777		6,777
3.51	Social Service Worker: Purchased Service	7,474		7,474
3.1000	Subtotal: Social Service Worker Expenses	109,799		109,799
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	640,539	640,539	0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

3.61	Direct Restorative Therapy: Benefits	141,294	141,294	0
3.62	Direct Restorative Therapy: Consultants	6,017	6,017	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	787,850		0
3.64	Recreational Therapy/Activities: Salaries	151,717		151,717
3.65	Recreational Therapy/Activities: Employee Benefits	36,670		36,670
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	15,316		15,316
3.67	Recreational Therapy/Activities: Purchased Service	1,885		1,885
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,383		4,383
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	209,971		209,971
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	100	100	0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	739		739
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	28,800		28,800
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	253,626	253,626	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

3.89	House Supplies Not Resold	386,406	2,203	384,203
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	212,518	212,518	0
3.92	Pharmacy Consultant	17,319		17,319
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	899,508		431,061
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,036,908		3,764,185
Less: Variable Recoverable Income				
3.96	Vending Machine Income		90	90
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		26,217	26,217
3.1800	Subtotal: Variable Recoverable Income	0		26,307
300	Total: Net Variable Expenses Including Recoverable Income	5,036,908		3,737,878

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	1,991	(271,398)	273,389
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		200,901	200,901
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	39,825	39,825	0
4.7	Building Insurance Expense REA-CR		39,136	39,136
4.8	Real Estate Tax Expense SNF-CR	55,095	55,095	0
4.9	Real Estate Tax Expense REA-CR		57,788	57,788
4.10	Personal Property Tax Expense SNF-CR	1,959		1,959
4.11	Personal Property Tax Expense REA-CR		8,184	8,184
4.12	Other Fixed Cost Expenses SNF-CR	8,475		8,475
4.13	Other Fixed Cost Expenses REA-CR		100	100
4.14	Real Property Rent Expense SNF-CR	602,477	602,477	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	709,822		589,932
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	709,822		589,932

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	13,941,843		11,560,686
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	13,941,843		11,534,289

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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	425
200	3026.0	TOTAL OTHER BUSINESS REVENUE	425

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,569,789
1A.2	Other Revenue	676,692
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	13,246,481
1A.4	Salaries and Wages	7,877,814
1A.5	Employee Benefits	779,589
1A.6	Supplies and Other (including Payroll Taxes)	5,247,734
1A.7	Interest Expense	9,853
1A.8	Provision for Bad Debt	24,861
1A.9	Depreciation and Amortization Expenses	1,991
1A.200	Total Operating Expenses	13,941,842
1A.300	Income(Loss) from Operations	(695,361)
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,532
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	(693,829)
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)	(693,829)

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	13,248,014
2.2	Total Nursing Expenses (Schedule 3)	5,926,024
2.3	Total Administrative and General Expenses (Schedule 3)	2,269,089
2.4	Total Variable Expenses (Schedule 3)	5,036,908
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	709,822
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	13,941,843
200	Cost Reported Net Income(Loss)	(693,829)

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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)		(693,829)
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)		(693,829)

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	588,191
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,398,611
1.6	Less Reserve for Bad Debt	(56,393)
1.100	Subtotal: Net Patient Accounts Receivable	1,342,218
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	88,713
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	14,214
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	68,226
1.17	Other Current Assets	0
100	Total Current Assets	2,101,562

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	9,791
2.4	Equipment	
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	9,791

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	8,426,627
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	137,006
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	8,563,633

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,674,986

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	324,602
5.2	Accrued Expenses	210,133
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	399,598
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	529,779
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,464,112

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	16,664
6.3	Other Long-Term Debt	8,091,857
600	Total Non-Current Liabilities	8,108,521

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	9,572,633

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	2,215,761
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	433,000
8B.4	SNF-CR Net Income/(Loss)	(693,829)
8B.5	Proprietor/Partner Drawings	(852,579)
8B.100	Owner's Equity Balance: Current Year	1,102,353

Prior Period Adjustments

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

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	10,674,986

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	111,452			111,452	(99,670)	(1,991)	(101,661)	9,791
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	111,452	0	0	111,452	(99,670)	(1,991)	(101,661)	9,791

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	764,744					764,744				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	5,214,048					5,214,048			130,351	130,351
2.5	Improvements SNF-CR	106,917				(106,917)	0	5.00%	1,991	(1,991)	0
2.6	Improvements REA-CR	1,986,818		72,908		(13,354)	2,046,372	5.00%		102,319	102,319
2.7	Equipment SNF-CR						0	10.00%	0		0

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

2.8	Equipment REA-CR	410,615		18,533		(21,960)	407,188	10.00%		40,719	40,719
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	8,483,142	0	91,441	0	(142,231)	8,432,352		1,991	271,398	273,389

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1990
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	2,809,300
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?	66
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	31,827
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,835
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	198
3.10	What is the total acreage of the facility site?	2.5
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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

<i>Changes in Facility or Realty Company Ownership</i>					
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					

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	2,156,567

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(693,833)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,991
2.3	Increases (Decreases) to Cash Provided by Operating Activities	7,850,993
200	Net Cash from Operating Activities	7,159,151

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(8,303,055)
300	Net Cash from Investing Activities	(8,303,055)

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	(424,476)
400	Net Cash from Financing Activities	(424,476)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,568,380)
500	Cash and Cash Equivalents (End of Year)	588,187

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	10/31/2020	123			123	123
1.2	10/31/2022	123			123	123
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	123				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,879	327		4,581	713	16,788
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)	1	123				398
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,880	450	0	4,581	713	17,186

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	11,177	45	942					36,452
								0
								0
								0
								0
								0
								0
								0
								0
								522
								0
								0
								0
0	11,177	45	942	0	0	0	0	36,974

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	495
3.2	0140.1	Number of MassHealth Admissions During Year	101
3.3	0150.0	Number of Discharges During Year	513
3.4	0190.0	Average Length of Stay	72
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	240
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	105

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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	953,364	19,159.9	953,185	24,650.2	1,791,447	79,307.8
1.2	Total Overtime Wages	379,317	5,684.0	351,974	3,207.1	316,335	9,277.0
1.3	Total Shift Differential	30,544		36,099		122,194	
1.4	Total Other Differentials						
100	Total	1,363,225	24,843.9	1,341,258	27,857.3	2,229,976	88,584.8

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	2.00	2.00	3.00	3.00	3.00
2.2	Licensed Practical Nurses	2.00	2.00	3.00	3.00	3.00
2.3	Certified Nurse Aides	2.00	2.00	3.00	3.00	3.00

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	0.4	853.5
3.2	Plant Operations	6	2.6	5,502.5
3.3	Dietary Staff	25	12.6	26,114.1
3.4	Dietician	1	0.8	1,699.6
3.5	Housekeeping/Laundry Staff	19	12.4	25,871.7
3.6	Unit Clerk & Medical Records Staff	8	2.4	5,050.6
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	1.6	3,412.0
3.9	Social Services Staff	1	1.0	2,094.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	18	7.5	15,704.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	20	3.9	8,108.2
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	15	6.8	14,213.9
3.17	Director of Nurses	2	0.3	702.2
3.18	Registered Nurses	22	11.7	24,843.9
3.19	Licensed Practical Nurses	22	12.8	27,857.3
3.20	Certified Nurse Aides	62	42.6	88,584.8
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	227	120.4	252,693.1

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Odolomerun	Henry	LPN Unit Nurse	Nursing	320,996			320,996		
5.2	Diazabukana	Pascal	RN Unit Nurse	Nursing	197,948			197,948		
5.3	Oranekwu	Chinelo	RN Unit Nurse	Nursing	195,185			195,185		
5.4	Elad	Wendolin	RN Unit Nurse	Nursing	185,043			185,043		
5.5	Nnodin-Amadi	Lucy	LPN Unit Nurse	Nursing	170,651			170,651		

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

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

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							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 MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/31/2023 11:40AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:41AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:41AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Carolyn Ellis
08/31/2023 11:41AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Carolyn Ellis

Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
Filing Year: 2022

Date: 11/28/2023
Time: 12:22 PM

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 Lynn: A L.T.C.F. Facility
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:	09/11/2023

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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Skilled Nursing Facility Cost Report
LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY
 Filing Year: 2022

Date: 11/28/2023

Time: 12:22 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/12/2023
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