

LIFE CARE CENTER OF WILBRAHAM, A L.T.C.F

Run Date: 10/02/2024

Version: 2023.1

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SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION**Organization Information****Table 1**

Line #		1
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Facility Info

1.1	Facility VPN	0920177
1.2	Facility MMIS Provider ID	110026339A
1.3	Balance Sheet Date	12/31/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/31/2023

Realty Co Info

1.6	Name of Realty Company	Wilbraham Medical Investors LLC
1.7	Realty Company Organization ID	9147
1.8	Street Address	3570 Keith Street NW
1.9	City	Cleveland
1.10	State	TN
1.11	Zip Code	37312
1.12	Phone Number	+1 (423) 473-9585
1.13	Fax	+1 (423) 339-8333
1.14	Legal Status	Limited Liability Corporation (LLC)
1.15	Is this information correct?	Yes
1.16	Has the realty company changed ownership during the year?	No
1.17	If yes, please enter the transaction date.	

Certifier Information**Table 2**

2.1	Contact person for this report	[x] Use login user's information to fill fields below
2.2	Name	Davis, A. Kraig
2.3	Firm (if not Realty Company)	

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2.4	Title	Corporate Director of Reimbursement
2.5	Street Address	c/o Life Care Centers of America, Inc. 3570 Keith Street, NW
2.6	City	Cleveland
2.7	State	TN
2.8	Zip Code	37312
2.9	Phone Number	+1 (423) 473-5379
2.10	Fax	+1 (423) 339-8333
2.11	E-mail address	kraig_davis@lcca.com
2.12	Is this information correct?	Yes

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

3.1	☐ I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer	☒ Use login user's information to fill fields below
3.3	Firm Name / Realty Company	LIFE CARE CENTER OF WILBRAHAM, A L.T.C.F
3.4	Preparer's Last Name	Davis
3.5	Preparer's First Name	Kraig
3.6	Preparer's Middle Name	A.
3.7	Title	Corporate Director of Reimbursement
3.8	Street Address	c/o Life Care Centers of America, Inc. 3570 Keith Street, NW
3.9	City	Cleveland
3.10	State	TN
3.11	Zip Code	37312
3.12	Phone Number	+1 (423) 473-5379
3.13	Fax	+1 (423) 339-8333
3.14	Email Address	kraig_davis@lcca.com
3.15	Is this information correct?	Yes
3.16	Type of Accounting Service Performed	Other (Explain in Footnotes)

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SCHEDULE 2 : INCOME AND EXPENSES

Income			
Table 1	Column #		1
Line #	Account	Description	Reported
		Rental Income from:	
1.1	3510.1	Nursing Facilities	657,683
1.2	3510.2	Residential Care Facilities	
1.3	3520.0	Other Rental Income	
1.4	3530.0	Other Income	4,364
1.5	3540.0	Recoverable Fixed Income	
100	3500.0	TOTAL INCOME	662,047

Expenses						
Note: If Assets on Schedule 3, Column 1 is not blank, then Depreciation must be reported here on Schedule 2, Table 2 Column 4; it can not be zero.						
Table 2	Column #		1	2	3	4
Line #	Account	Description	Depreciation %	Reported	Non-Allowable Expenses and Add -backs	Allowable
2.1	9550.0	Depreciation: Building		2,973	(115,691)	118,664
2.2	9560.8	Depreciation: Improvements	5.00%	41,109	(32,784)	73,893
2.3	9570.0	Depreciation: Equipment	10.00%	35,909	(1,156)	37,065
2.4	9575.0	Depreciation: Software/Limited Life Assets	33.33%			0
		Long-Term Interest				
2.5	9545.1	Long Term Interest: Nursing Facilities		156,771	43,212	113,559
2.6	9545.2	Long Term Interest: Residential Care Facilities				0
2.7	9540.0	Real Estate Taxes		81,451		81,451
2.8	9540.5	Personal Property Taxes		7,605		7,605
2.9	9541.5	MA Corp. Excise Tax Non-Income Portion				0
2.10	9580.0	Insurance: Building, Building Improvements, Equipment		69,756		69,756
2.11	9547.0	Other Fixed Expenses		28,918		28,918
2.12	9502.5	Other Operating Expenses		9,594	4,840	4,754

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2.13	9502.4	Utilities & Plant Operations Expenses		11,925		11,925
2.14	9545.5	Interest on Working Capital			0	0
2.15	9546.0	Interest on Late Payments, Penalties			0	0
2.16	3540.0	Recoverable Fixed Income			0	0
200	9500.0	TOTAL REPORTED REA-CR EXPENSES		446,011	(101,579)	547,590

Detail of Other Fixed Expenses, Account 9547.0

Table 3	1	2
Line #	Description	Reported
3.1	Mortgage Insurance	28,818
3.2	Franchise Taxes	100
300	SUBTOTAL: OTHER FIXED EXPENSES	28,918

Detail of Other Operating Expenses, Account 9502.5

Table 4	1	2
Line #	Description	Reported
4.1	Legal	1,274
4.2	Accounting	4,754
4.3	Loss on Disposal	3,566
400	SUBTOTAL: OTHER OPERATING EXPENSES	9,594

Detail of Utilities & Plant Operations Expenses, Account 9502.4

Table 5	1	2
Line #	Description	Reported
5.1	Minor Equipment	11,925
500	SUBTOTAL: UTILITIES & PLANT OPERATIONS EXPENSES	11,925

SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES

Allowable Fixed Assets and Expenses						
Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	1511.3	Land	699,888			699,888
1.2	1521.3	Building	4,746,572			4,746,572
1.3	1611.3	Improvements	1,324,821	159,615	(6,574)	1,477,862
1.4	1651.3	Equipment	400,353	28,365	(58,072)	370,646
1.5	1710.3	Software/Limited Life Assets				0

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SCHEDULE 4 : BALANCE SHEET

Current Assets			
Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash and Equivalents		
1.1	1025.0	Cash and Equivalents	
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.4	1050.0	Other Cash and Equivalents	
1.100	1010.0	Subtotal: Cash and Equivalents	0
	Accounts Receivable		
1.5	1120.0	Accounts Receivable	
1.6	1130.0	Rent Receivable	
1.7	1140.0	Reserve for Bad Debt	
1.200	1070.0	Subtotal: Accounts Receivable	0
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1180.0	Affiliates/Related Parties	379
1.10	1185.0	Other	
1.300	1150.0	Subtotal: Loans Receivable	379
	Prepaid Expenses and Other Current Assets		
1.11	1270.0	Prepaid Interest	
1.12	1280.0	Prepaid Insurance	4,781
1.13	1300.0	Other Prepaid Expenses	
1.400	1260.0	Subtotal: Prepaid Expenses and Other Current Assets	4,781
1.14	1311.0	Other Current Assets	0
100	1005.0	TOTAL CURRENT ASSETS	5,160

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Detail of Other Current Assets, Account 1311.0

Table 2	1	2
Line #	Description	Account Balance
200	SUBTOTAL: OTHER CURRENT ASSETS	0

Non-Current (Fixed) Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1511.1	Land - Cost	1,090,374
3.2	1521.1	Building – Cost	4,187,851
3.3	1522.2	Building – Accumulated Depreciation	(4,165,655)
3.100	1520.0	Building - Book Value	22,196
3.4	1611.1	Building Improvements – Cost	1,485,411
3.5	1612.2	Building Improvements – Accumulated Depreciation	(1,158,659)
3.200	1610.0	Building Improvements – Book Value	326,752
3.6	1631.1	Other Improvements – Cost	261,164
3.7	1632.2	Other Improvements – Accumulated Depreciation	(256,801)
3.300	1630.0	Other Improvements – Book Value	4,363
3.8	1651.1	Equipment – Cost	883,622
3.9	1652.2	Equipment – Accumulated Depreciation	(772,934)
3.400	1650.0	Equipment – Book Value	110,688
3.10	1701.1	Motor Vehicles – Cost	
3.11	1702.2	Motor Vehicles – Accumulated Depreciation	
3.500	1700.0	Motor Vehicles – Book Value	0
3.12	1710.1	Software/Limited Life Assets - Cost	
3.13	1710.2	Software/Limited Life Assets – Accumulated Depreciation	
3.600	1710.0	Software/Limited Life Assets – Book Value	0

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300	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	1,554,373
Deferred Charges and Other Non-Current Assets			
Table 4	Column #		1
Line #	Account	Description	Account Balance
4.1	1975.3	Long Term Investments	
4.2	1975.4	Non-Current Assets Whose Use is Limited	
4.3	1985.0	Other Deferred Charges and Other Non-Current Assets	370,768
4.4	1979.0	Construction in Progress	
4.5	1975.1	Mortgage Acquisition Cost	69,410
4.6	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	(33,327)
4.100	1975.0	Subtotal: Unamortized Mortgage Acquisition Cost	36,083
400	1900.0	TOTAL DEFERRED CHARGES AND OTHER NON-CURRENT ASSETS	406,851

Detail of Other Non-Current Assets, Account 1985.0		
Table 5	1	2
Line #	Description	Account Balance
5.1	Mortgage Restricted Funds/Escrow	370,768
500	SUBTOTAL: OTHER NON-CURRENT ASSETS	370,768

Table 6			
600	1000.0	TOTAL ASSETS	1,966,384

Current Liabilities			
Table 7	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
7.1	2020.0	Trade Payables	378
7.2	2030.0	Accrued Expenses	
7.100	2010.0	Subtotal: Accounts Payable	378

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Total Current Portion of Long-Term Debt			
7.3	2110.0	Officer, Owner, Related Parties	138,037
7.4	2120.0	Subsidiaries and Affiliates	
7.5	2130.0	Banks	
7.6	2140.0	Motor Vehicles	
7.7	2150.0	Other Short-Term Financing	
7.8	2160.0	Long-Term Debt, Current Portion	149,565
7.200	2100.0	Subtotal: Total Current Portion of Long-Term Debt	287,602
7.9	2230.0	Total Other Current Liabilities	0
7.10	2240.0	Accrued Taxes – Realty and Management	
700	2005.0	TOTAL CURRENT LIABILITIES	287,980

Detail of Other Current Liabilities, Account 2230.0

Table 8	1	2
Line #	Description	Account Balance
800	SUBTOTAL: OTHER CURRENT LIABILITIES	0

Non-Current Liabilities

Table 9	Column #		1
Line #	Account	Description	Account Balance
9.1	2310.0	Mortgages	5,011,421
9.2	2320.0	Other Long-Term Debt	
9.100	2311.0	Subtotal: Mortgages and Other Long-Term Debt	5,011,421
9.3	2330.0	Due to Affiliates/Related Parties	
900	2300.0	TOTAL NON-CURRENT LIABILITIES	5,011,421

Total Liabilities

Table 10			
1000	2800.0	TOTAL LIABILITIES	5,299,401

Net Worth

Table 11	Column #		1
Line #	Account	Description	Account Balance

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	Proprietorship, Partnership, or Limited Liability Company (LLC)		
11.3	2520.0	Capital	(3,512,540)
11.4	2530.0	Proprietor Drawings	
11.5	2540.0	Partnership/Member (LLC) Drawings	
11.6	2545.0	Contributions	(36,513)
11.7	2550.0	Net Profit/(Loss) Year to Date	216,036
11.200	2510.0	Total Proprietorship, Partnership, or LLC Net Assets	(3,333,017)
1100	2500.0	TOTAL NET WORTH	(3,333,017)
Total Liabilities and Net Worth			
Table 12			
1200	2000.0	TOTAL LIABILITIES AND NET WORTH	1,966,384

SCHEDULE 5 : SUMMARY OF LONG-TERM DEBT

This schedule must include all mortgages and notes payable, including those paid in full during the reporting year, whether or not interest expense is incurred. Each new note/mortgage must be reported with all information items filled in completely. New notes/mortgages or enhancements of existing notes/mortgages must be reported on a new line separately.

Mortgages and Notes Supporting Fixed Assets						
Table 1						
Line / Column #	1	2	3	4	5	6
	Borrower Entity	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date
1.1		1st Mortgage	Capital Funding Group	Yes	1/30/2013	2/1/2048
100	TOTALS					
200	Amount Reported for Long-term Interest and Amortization of Mortgage Acquisition Costs (Schedule 2 Line 2.5. Column 2 and Schedule 2 Line 2.6. Column 2)					

7	8	9	10	11	12	13
Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance (New Loans)
420	24,941	6,537,500	69,336	2,715	5,306,224	
			69,336	2,715		

14	15	16	17	18	19
Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense
145,238			5,160,986	2.940%	154,056
			5,160,986		154,056
					156,771

20	21
Period Expenses	Total Interest, Period Expenses, & Mortgage Acquisition Costs
	156,771
0	156,771

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SCHEDULE 6 : RECONCILIATIONS AND DISCLOSURES**Part 1: Reconciliation of Income and Expenses per Financial Statements to Cost Report**

	Net Income / Loss per REA-CR		
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3500.0	Total Income (reported on REA-CR Schedule 2)	662,047
1.2	9500.0	Total Operating Expenses (reported on REA-CR Schedule 2)	446,011
100	2550.0	REA-CR Net Income/(Loss) before reconciling items	216,036
Reconciling Items: Items reported on REA-CR but not on Financial Statements			
Table 2	Column #	1	2
Line #		Description	Reported
200	2905.0	Subtotal	0
Reconciling Items: Items Reported on Financial Statements but not on REA-CR			
Table 3	Column #	1	2
Line #		Description	Reported
3.1		Rounding	(2)
300	2910.0	Subtotal	(2)
Table 4			1
400	NET INCOME/(LOSS) PER FINANCIAL STATEMENTS		216,034
	Please upload an explanation for EACH reconciling item using the upload function on Schedule 7, Section 2 (Footnotes and Explanations).		

Part 2: Reconciliation of Net Worth

Proprietorship, Partnership, or Limited Liability Company (LLC)			
Table 5	Column #		1
Line #	Account Number	Description	Amount
5.1	2500.0	Balance: PRIOR YEAR	(3,512,540)
		Increases (decreases):	
5.2	2915.0	Other: Prior Period Adjustment(s)	0
5.3	2545.0	Capital contributions during the year	(36,513)
5.4	2550.0	REA-CR Net Income / (Loss)	216,036
5.5	2530.0	Proprietor Drawings during the year	0

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5.6	2540.0	Partnership/Member (LLC) Drawings during the year	0
500	2500.0	BALANCE: CURRENT YEAR	(3,333,017)

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

Table 7	1	2
Line #	Description	Amount
700	TOTAL	0

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.

[illegible]

SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Entity Level Cost Report
<i>Upload Type: Excel Template</i>
Use the template provided to report applicable realty company, real property owner, and/or REIT information.
Note: This information must be submitted in the format of the template provided.
(2) 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.
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the Realty Company and any direct or indirect owners as reported on the template uploaded in accordance with Schedule 7, Section (4) Ownership and Facility Information.
Example: If the owner borrowed monies from the realty company, report the owner as 'Borrower'. If the Realty Company borrowed monies from the owner, list the realty company as 'Borrower'.
Note: This information must be submitted in the format of the template provided.
(4) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect realty company owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that own, directly or indirectly, an interest of 5% or more.
Note: This information must be submitted in the format of the template provided.
(5) Related Party Markup

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Upload Type: Excel Template

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.

(6) Financial Statement Documentation

Upload Type: PDF

Providers must upload financial statement documentation, such as audited, unaudited, reviewed, or compiled financial statements. Uploading these 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):

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. They are listed in descending order of preference:

☒ A) Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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

☐ C) Financial Statements Unavailable: The Entity level organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.

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File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
3/26/2024 3:49:40 PM	(2) Footnotes and Explanations	Wilbraham Footnotes.pdf	application/pdf	Kraig Davis
3/26/2024 3:50:04 PM	(6) Financial Statement Documentation	Wilbraham.pdf	application/pdf	Kraig Davis

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SCHEDULE 8 : SUBMISSION 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) Certification 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	Firm Name / Realty Company	LIFE CARE CENTER OF WILBRAHAM, A L.T.C.F
1.2	Preparer's Last Name	Davis
1.3	Preparer's First Name	Kraig
1.4	Preparer's Middle Name	A.
1.5	Title	Corporate Director of Reimbursement
1.6	Street Address	c/o Life Care Centers of America, Inc. 3570 Keith Street, NW
1.7	City	Cleveland
1.8	State	TN
1.9	Zip Code	37312
1.10	Phone Number	+1 (423) 473-5379
1.11	Email Address	kraig_davis@lcca.com
1.12	Is this information correct?	Yes
1.13	[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.	
1.14	Date of Authorization:	03/26/2024
	<i>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 1.13 and click the Save and Validate button</i>	

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Section B - Certification by Owner, Partner, or Officer

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.

2.1	[x] By checking this box I hereby certify that I am the authorizing person 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.	
2.2	Date of Authorization	03/26/2024
2.3	Last Name	Preston
2.4	First Name	Forrest
2.5	Middle Name	L.
2.6	Title	Owner
2.7	Is this information correct?	Yes
	<i>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.</i>	
	<i>Please submit all requests to Costreports.LTCF@CHIAmass.gov along with the following information:</i>	
	<i>a) User Name</i>	
	<i>b) User E-Mail Address</i>	
	<i>c) Organization Name</i>	
	<i>d) Applicable Filing Year</i>	
	<i>e) Reason for request</i>	