

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB036
1.2	Organization ID	6729
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/31/2023
1.6	Name of Management Company / Central Office	Life Care Centers of America, Inc.
1.7	Street Address	3001 Keith Street, NW P.O. Box 3480
1.8	City	Cleveland
1.9	State	TN
1.10	Zip	37320
1.11	Telephone	+14234739585
1.12	Fax	+14233398333
1.13	Legal Status	9
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	[x] Use login user's information to fill fields below
2.2	Name	Quick, Brenda
2.3	Firm (if not Mgmt. Company)	Life Care Centers of America, Inc.
2.4	Title	Director Of Reimbursement
2.5	Street Address	C/O Life Care Centers of America, Inc 3001 Keith Street, NW, P.O. Box 3480
2.6	City	Cleveland
2.7	State	TN
2.8	Zip	37320
2.9	Telephone	+14234735764
2.10	Fax	+14233398333
2.11	E-mail address	brenda_quick@lcca.com
2.12	Is this information correct?	Yes

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

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 / Management Company	Life Care Centers of America, Inc.
3.4	Name of Contact	Quick, Brenda
3.5	Title	Director Of Reimbursement
3.6	Street Address	C/O Life Care Centers of America, Inc 3001 Keith Street, NW, P.O. Box 3480
3.7	City	Cleveland
3.8	State	TN
3.9	Zip	37320
3.10	Telephone	+14234735764
3.11	Fax	+14233398333
3.12	E-mail address	brenda_quick@lcca.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

Disclosure Information

1. This list must include the name(s), address(es) and % share of all direct and indirect owners with an interest of 5% or more in this entity. See the instructions for a definition of owner.

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	7822	Forrest Preston	C/O Life Care Centers of America, Inc Cleveland TN 37320	100.00%
400	Is this information correct?	Yes			

2. This list must include the name(s) of any Massachusetts nursing or residential care facility in which the owners listed in item #1 own directly an interest of 5% or more. For indirect ownership with an interest of 5% or more please provide information to the "Footnotes and Explanations" upload option on Schedule 7.

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)
5.1	LIFE CARE CENTER OF ACTON	0925284	Forrest Preston
500	Is this information correct?	Yes	

3. Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?			
600	Yes		

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 2 : INCOME AND EXPENSES**Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	120,409,817
1.2	3650.0	Other Income (Enter in Sidebar)	1,672,254
1.3	3650.4	Administrative and General Recoverable Income	42,513
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	136,351
100	3600.0	TOTAL INCOME	122,260,935

Expenses

Table 2	Column #		1	2	3
Line #	Account	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
2.1	9315.0	Officer/Owner: Compensation & Director Fees	2,224,589	2,224,589	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits	304,876	304,876	0
2.3	9314.1	Administrator: Salaries			0
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0
2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	25,678,323	25,678,323	0
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	51,098,927	9,844,236	41,254,691

Life Care Centers of America, Inc.

Run Date: 10/02/2024

Version: 2023.1

Run Time: 10:51 AM

2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	11,446,431	5,408,578	6,037,853
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	26,331,230	2,218,899	24,112,331
2.11	9392.0	Maintenance and Other Property Expenses	3,395,098	416,289	2,978,809
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	881,932	881,932	0
2.13	3650.4	Administrative and General Recoverable Income		42,513	(42,513)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	121,361,406	47,020,235	74,341,171
2.14	9323.3	Director of Nursing Salaries			0
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	0	0	0
2.17	9323.1	Quality Assurance Professional: Salaries			0
2.18	9323.5	Indirect Restorative Therapy: Salaries			0
2.19	9323.4	Dietician: Salaries			0
2.20	9378.9	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers & Compensation and Fringe Benefits			0
2.21	9323.6	Direct Restorative Therapy : Salaries		0	0
2.22	9378.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.23	9502.2	REA-CR Other Operating Expense Add-back			0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building	1,902,794	1,642,165	260,629
2.26	9387.8	Depreciation: Improvements	568,750	(437,321)	1,006,071
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	814,046	(3,440,849)	4,254,895
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets			0
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest	106,906	(203,255)	310,161
2.33	9380.0	Real Estate Taxes	408,060	145,727	262,333
2.34	9380.1	Personal Property Taxes	150,000	78,121	71,879
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion	456		456
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	333,737	87,214	246,523
2.37	9382.1	Other Equipment Rent	366,488	332,387	34,101
2.38	9382.2	Property Rent (Unrelated Party)	1,060,550	306,751	753,799
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		0	0
2.41	3650.3	Fixed Recoverable Income		136,351	(136,351)
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	5,711,787	(1,352,709)	7,064,496
200	9300.0	TOTAL EXPENSES	127,073,193	45,667,526	81,405,667

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Related-party management fees	1,627,553
3.2	Related-party rent (actual expense removed from cost)	12,000

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

3.3	Related-party land lease (actual expense removed from cost)	29,212
3.4	Unclaimed property	2,982
3.5	Gain on disposal	500
3.6	Rounding	7
300	SUBTOTAL: OTHER INCOME	1,672,254

Non-Allowable Administrative & General Expenses per Regulation 101 CMR 204.00 or 206.00, Account 9935.0

Table 4	Column #	1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
4.1	Telephone: Advertising		0	0
4.2	Accounting: Appeal Service		0	0
4.3	Legal: Appeal Service		0	0
4.4	Legal: Other	799,365	799,365	0
4.5	Other Advertising	82,628	82,628	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	(61)	(61)	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	881,932	881,932	0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES**Management Company / Central Office 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	9950.3	Allowable Building Depreciation Rate	0.025%			
1.2		Land	2,381,159		(115)	2,381,044
1.3		Building	10,439,372		(14,227)	10,425,145
1.4		Improvements	20,603,367	16,102	(498,058)	20,121,411
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	47,227,207	663,671	(5,341,931)	42,548,947
1.7		MGT-CR Capitalized Equipment				0
1.8		Software				0
1.9		MGT-CR Capitalized Software				0

Realty Company Fixed Assets and Expenses

Table 2	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
2.1		Name of Realty Company				
2.2		Land				0
2.3		Building				0
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

2.9		REA-CR Capitalized Software				0
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Realty Company Allowable Fixed Expenses

This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.

Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.

Table 3	Column #		1
Line #	Account	Description	Allowable Expenses
3.1	9550.0	Depreciation: Building	
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	
3.10	9540.0	Real Estate Taxes	
3.11	9540.5	Personal Property Taxes	
3.12	9545.6	MA Corp. Excise Tax Non-Income Portion	
3.13	9580.0	Insurance: Building, Building Improvements, Equipment	
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 4 : BALANCE SHEET**Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	11,698,845
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	11,698,845
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	11,454
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	(757,101)
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	(745,647)
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	104,294,894
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	104,294,894
1.12	1310.0	Other Current Assets	16,612,051
100	1005.0	TOTAL CURRENT ASSETS	131,860,143

Non-Current (Fixed) Assets

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	3,540,693
2.2	1521.1	Building - Cost	29,528,852
2.3	1522.2	Building – Accumulated Depreciation	(19,843,908)
2.100	1520.0	BUILDING - BOOK VALUE	9,684,944
2.4	1611.1	Building Improvements – Cost	34,273,792
2.5	1612.2	Building Improvements – Accumulated Depreciation	(21,732,937)

Life Care Centers of America, Inc.

Run Date: 10/02/2024

Version: 2023.1

Run Time: 10:51 AM

2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	12,540,855
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	0
2.8	1651.1	Equipment - Cost	87,094,514
2.9	1652.2	Equipment – Accumulated Depreciation	(84,832,289)
2.400	1650.0	EQUIPMENT - BOOK VALUE	2,262,225
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	0
2.12	1701.1	Motor Vehicles – Cost	4,936,352
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	(4,912,602)
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	23,750
2.14	1710.1	Software - Cost	
2.15	1710.2	Software – Accumulated Depreciation	
2.700	1710.0	SOFTWARE - BOOK VALUE	0
2.16	1715.1	MGT-CR Capitalized Software – Cost	
2.17	1715.2	MGT-CR Capitalized Software – Accumulated Depreciation	
2.800	1715.0	MGT-CR Capitalized Software – Book Value	0
200	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	28,052,467

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	8,166,973
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	3,059,846
3.4	1975.1	Mortgage Acquisition Cost	
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	0
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	11,226,819

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

**Deferred Charges and Other Assets
Detail of Other Assets, Account 1985.0**

Table 4	1	2
Line #	Description	Account Balance
4.1	Goodwill	348,631
4.2	Accum Amort Goodwill	(313,768)
4.3	Right of Use Asset - Operating Lease	3,024,983
400	SUBTOTAL ACCOUNT	3,059,846

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	171,139,429

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	3,917,481
6.2	2030.0	Accrued Expenses	3,930,468
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	7,847,949
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	363,889
6.4	2120.0	Subsidiaries and Affiliates	
6.5	2130.0	Banks	
6.6	2140.0	Motor Vehicles	
6.7	2150.0	Other Short-Term Financing	
6.8	2160.0	Payments Due w/in one year on long-term debt	1,032,643
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	1,396,532
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	2,500,000
6.10	2200.0	Accrued Payroll Tax withheld	
6.11	2210.0	Accrued Employee Taxes Payable	

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

6.12	2220.0	Other Payroll Liabilities	412,542
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	2,912,542
6.13	2230.0	Other Current Liabilities	5,581,124
600	2005.0	TOTAL CURRENT LIABILITIES	17,738,147

Non-Current Liabilities

Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	2,947,834
7.2	2330.0	Due to Affiliates/Related Parties	1,684,847
7.3	2320.0	Other Long-Term Debt	574,372
700	2300.0	TOTAL NON-CURRENT LIABILITIES	5,207,053

Total Liabilities

Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	22,945,200

Net Worth

Table 9	Column #		1
Line #	Account	Description	Account Balance
	Corporation		
9.9	2620.0	Capital Stock	3,000
9.10	2630.0	Additional Paid in Capital	148,082,800
9.11	2640.0	Treasury Stock	(780,233)
9.12	2650.0	Retained Earnings	888,662
9.300	2610.0	Total Corporation	148,194,229
900	2500.0	TOTAL NET WORTH	148,194,229

Total Liabilities and Net Worth

Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	171,139,429

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 5 : RECONCILIATION OF INCOME & EXPENSES**Part 1: Reconciliation on Income and Expenses per Books to Cost Report**

	Net Income/Loss per MGT-CR		
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	122,260,935
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	127,073,193
100		MGT-CR Net income/(loss) before reconciling items	(4,812,258)
	Reconciling Items		
	Items reported on MGT-CR but not on Financials. Explain below.		
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
	Items reported on Financials but not on MGT-CR. Explain below.		
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	NET INCOME/(LOSS) PER FINANCIALS		(4,812,258)
4.1	Explanation		

Part 2: Reconciliation of Net Worth

	CORPORATION						
Table 6	Column #		1	2	3	4	5
Line #	Account Number	Description	Capital Stock	Additional Paid-in	Retained Earnings	Treasury Stock	Total
6.1		Balance: PRIOR YEAR	3,000	116,171,313	16,904,206	(780,233)	132,298,286
6.2	2915.0	Other: Prior Period Adjustment(s)			0		0
6.3	2920.0	Sale of stock					0
6.4	2925.0	Additional paid-in capital		20,708,208			20,708,208
6.5		MGT-CR Net income/(Loss)			(4,812,258)		(4,812,258)
6.6	2930.0	Dividends paid					0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

6.7	2935.0	Treasury stock Purchased/Sold					0
600		BALANCE: CURRENT YEAR	3,000	136,879,521	12,091,948	(780,233)	148,194,236
		Account Number	2620.0	2630.0	2650.0	2640.0	2500.0

Prior Period Adjustments, Account 2915.0

Table 7	1	2
Line #	Description	Amount
7.1		
7.2		
7.3		
7.4		
7.5		
7.6		
7.7		
700	Total Account	0

Part 3: Earnings and Compensation Disclosures

This schedule is used to report the name(s) of the owner, officer or partner, and disclose the salary and other compensation paid as well as the accounts that were charged.

Table 9	1	2	3	4	5	6	7	8	9	10
Line #	Account Number	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary & Benefits	Draw / Dividends	Other	TOTAL

Sole Proprietorship

9.1	2530.0					.00%				0
9.2						.00%				0
9.3						.00%				0
										0
Table 10	1	2	3	4	5	6	7	8	9	10

Partnership, Limited Liability Company (LLC)

10.1						.00%				0
10.2						.00%				0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10
Corporation										
11.1	9315.0 - Officer/Owner: Compensation & Director Fees	Preston	Forrest	Officer	Chairman/CEO (see footnote)	85.00%				0
11.2	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Fletcher	Todd	Officer	President	100.00%				0
11.3	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Ziegler	Steve	Officer	Vice President/Treasurer	100.00%				0
11.4	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Cross	Cindy	Officer	Vice President/ Assist. Secretary	100.00%				0
11.5	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Lay	Lisa	Officer	Secretary	100.00%				0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

11.6	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Swanker	Richard	Officer	Chief Tax Officer	100.00%				0
11.7	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Henry	Terry	Officer	Assist. Treasurer	100.00%				0
11.8	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Thurmond	Joan	Officer	Assist. Secretary	100.00%				0
										0

Part 4: Five Highest Paid (including salaries, payroll taxes, workers compensation, other fringe benefits, and draws)
List the names and compensation of the five employees who have the highest compensation being reported on this report.

Table 12	Column #	1	2	3	4	5	6	7	8	9
Line #	Account	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary, Taxes, Workers' Comp. & Fringe Benefits	Draw	Other	TOTAL
12.1	7710.1	Preston	Forrest	Officer (see footnote)	Chairman/ CEO	0.85%			1	1
12.2	7711.1	Ziegler	Steve	Officer	Vice President/ Treasurer	100.00%				0
12.3	7712.1	Lay	Lisa	Officer	Secretary	100.00%				0
12.4	7713.1	Griffin	Wayne		Sr. VP of Corporate Compliance	100.00%				0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

12.5	7714.1	Fletcher	Todd	Officer	President	100.00%				0
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Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

SCHEDULE 6 : ALLOWABLE EXPENSE ALLOCATION

Provide allocation to Massachusetts Nursing and Residential Care Facilities, Non-Mass Nursing and Residential Care Facilities

Column #	1	2	3	4	5	6
Table 1	Facility Name	VPN	Administrative and General			
			Shared Administrative & General Expense	Other Direct Administrative & General Expense	Total MGT-CR Administrative & General Add-back	
Line #	Part A: Massachusetts Nursing and Residential Care Facilities Only		%	\$	\$	\$
1.1	LIFE CARE CENTER OF LYNN: A L.T.C.F FACILITY	0919861	0.5313%	394,961		394,961
1.2	LIFE CARE CENTER OF WILBRAHAM, A L.T.C.F	0920177	0.4990%	370,938		370,938
1.3	LIFE CARE CENTER OF ATTLEBORO	0920657	0.5519%	410,264		410,264
1.4	LIFE CARE CENTER OF AUBURN	0921963	0.6692%	497,518		497,518
1.5	LIFE CARE CENTER OF RAYNHAM	0921971	0.6584%	489,467		489,467
1.6	LIFE CARE CENTER OF PLYMOUTH	0922099	0.6132%	455,866		455,866
1.7	LIFE CARE CENTER OF W. BRIDGEWATER	0922803	0.6200%	460,911		460,911
1.8	LIFE CARE CENTER OF STONEHAM	0923885	0.4480%	333,041		333,041
1.9	LIFE CARE CENTER OF ACTON	0925284	0.5194%	386,113		386,113
1.10	THE OAKS	0928763	0.5094%	378,713		378,713
1.11	LIFE CARE CENTER OF LEOMINSTER	0920240	0.5099%	379,048		379,048
1.12	THE HIGHLANDS	0920321	0.7234%	537,750		537,750
1.13	LIFE CARE CENTER OF THE SOUTH SHORE	0950400	0.3828%	284,591		284,591
1.14	LIFE CARE CENTER OF MERRIMACK VALLEY	0950448	0.5117%	380,388		380,388
1.15	LIFE CARE CENTER OF NASHOBA VALLEY	0950553	0.5008%	372,308		372,308
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		8.2484%	6,131,877	0	6,131,877
200	PART B: Total Non-MA Nursing and Residential Care Facilities		86.7466%	64,488,530		64,488,530

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

s and Other Nursing and Residential Care Facility business in the grid below.

7	8	9	10	11	12	13	14
al Expenses			Director of Nurses Salary, Taxes & Benefits	Variable Expenses			
Administrator Salary, Taxes & Benefits	Administrator- in- Training Salary, Taxes & Benefits	Total Allowable Administrative & General Expense		Dietician Salary, Taxes & Benefits	Indirect Restorative Therapy Salary, Taxes & Benefits	Quality Assurance Professional Salary, Taxes & Benefits	REA-CR Othe t
\$	\$	\$	\$	\$	\$	\$	%
		394,961					
		370,938					
		410,264					
		497,518					
		489,467					
		455,866					
		460,911					
		333,041					
		386,113					
		378,713					
		379,048					
		537,750					
		284,591					
		380,388					
		372,308					
0	0	6,131,877	0	0	0	0	0.0000%
		64,488,530					

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

15	16	17	18	19
or Operating Add- back	Total Allowable Variable Expenses	Total Allowable Fixed Expenses (from MGT-CR Sch. 3)		Total Allowable Expenses
\$	\$	%	\$	\$
	0	0.6661%	47,058	442,019
	0	0.6256%	44,196	415,134
	0	0.6919%	48,882	459,146
	0	0.8391%	59,278	556,796
	0	0.8255%	58,318	547,785
	0	0.7688%	54,315	510,181
	0	0.7774%	54,916	515,827
	0	0.5617%	39,681	372,722
	0	0.6512%	46,004	432,117
	0	0.6387%	45,122	423,835
	0	0.6393%	45,162	424,210
	0	0.9070%	64,071	601,821
	0	0.4800%	33,908	318,499
	0	0.6416%	45,322	425,710
	0	0.6279%	44,359	416,667
0	0	10.3418%	730,592	6,862,469
	0	82.5462%	5,831,476	70,320,006

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

300	PART C: Total Non-Nursing/Residential Care Facility Business		5.0050%	3,720,764		3,720,764
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	74,341,171	0	74,341,171
	Identify Allocation Method(s) Used Above					
500						
600						

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

		3,720,764				
0	0	74,341,171	0	0	0	0

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

		0	7.1120%	502,428	4,223,192
0.0000%	0	0	100.0000%	7,064,496	81,405,667

SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES**(1) Footnotes and Explanations**

Upload Type: Excel, Word, or PDF

This schedule is used to provide detail to any of the information included in this report.

Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 600 has been checked "Yes."

(2) Organizational Structure

Upload Type: Excel, Word, or PDF

Supply the Center with a macro organizational chart of your complete business structure.

Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities.

Note: This file is mandatory for all users

(3) Non-MA Facilities

Upload Type: Excel Template

List the name(s) of any non-Massachusetts nursing or residential care facilities in which any direct/indirect owners listed in Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.

This information must be submitted in the format of the template provided.

Note: This is mandatory if this section applies to the filing Management Company

(4) Related Party Markup, Account 9382.3

Upload Type: Excel Template

Indicate any entity, person or related party as defined in REGULATION 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.)

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: Property Rent) has reported information, this file must be completed and uploaded.

(5) Other Administrative and General, Account 9379.5

Upload Type: Excel Template

Provide a detailed listing of all expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.10 (Account 9379.5) has reported information, this file must be completed and uploaded.

(6) Financial Statement Documentation

Upload Type: PDF

To satisfy the financial statement requirement, providers must file one of the following forms of acceptable documentation.

As per 957 CMR 7.00: 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. Nothing

in this section shall be construed as an additional requirement that nursing homes complete audited, reviewed, or compiled financial statements solely to comply with the Center's

reporting requirements.

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

☒ A) Audited 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 Provider or parent 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.

Life Care Centers of America, Inc.

Version: 2023.1

Run Date: 10/02/2024

Run Time: 10:51 AM

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
4/12/2024 3:41:24 PM	(2) Organizational Structure	LCCA MGT-CR Org Chart 23.pdf	application/pdf	Brenda Quick
4/12/2024 3:41:49 PM	(1) Footnotes and Explanations	LCCA MGT-CR Footnote 7.1 2023.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Brenda Quick
4/12/2024 3:55:42 PM	(3) Non-MA Facilities	LCCA NonMAFacilities 23.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Brenda Quick
4/12/2024 4:31:29 PM	(4) Related Party Markup, Account 9382.3	LCCA RelatedParty 23.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Brenda Quick
4/15/2024 11:24:53 AM	(5) Other Administrative and General, Account 9379.5	LCCA OtherAdmin 23.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Brenda Quick
4/15/2024 11:26:19 AM	(6) Financial Statement Documentation	LCCA Balance Sheet 23.pdf	application/pdf	Brenda Quick
4/15/2024 11:26:19 AM	(6) Financial Statement Documentation	LCCA Income Statement 23.pdf	application/pdf	Brenda Quick

SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)		
1.1	☒ Use login users information to fill fields below	
1.2	Firm Name	Life Care Centers of America, Inc.
1.3	Preparer's Last Name	Quick
1.4	Preparer's First Name	Brenda
1.5	Preparer's Middle Name	Kaye
1.6	Title	Director Of Reimbursement
1.7	Preparer's Address	C/O Life Care Centers of America, Inc 3001 Keith Street, NW, P.O. Box 3480
1.8	City	Cleveland
1.9	State	TN
1.10	Zip Code	37320
1.11	Phone Number	4234735764
1.12	Email Address	brenda_quick@lcca.com
1.13	Is this information correct?	Yes
1.14	☒ 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.	
1.15	Date of Authorization:	04/15/2024
	Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes. If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.14.	

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	☒ Use login users information to fill fields below	
2.2	Last Name	Preston
2.3	First Name	Forrest
2.4	Middle Name	L.
2.5	Title	Owner
2.6	Is this information correct?	Yes
2.7	☒ 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.	
2.8	Date of Authorization:	04/15/2024
	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 requests 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	