

**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB145
1.2	Organization ID	11359
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2022
1.4	Reporting Period: From	01/01/2022
1.5	Reporting Period: To	12/31/2022
1.6	Name of Management Company / Central Office	Athena Health Care Associates Inc.
1.7	Street Address	135 South Road
1.8	City	Farmington
1.9	State	CT
1.10	Zip	06032
1.11	Telephone	+1 (860) 751-3900
1.12	Fax	+1 (860) 751-3905
1.13	Legal Status	9
1.14	Is this information correct?	Yes

**Contact Information**

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Mosier, E Michael
2.3	Firm (if not Mgmt. Company)	
2.4	Title	Chief Financial Officer
2.5	Street Address	135 South Rd
2.6	City	Farmington
2.7	State	CT
2.8	Zip	06032
2.9	Telephone	+1 (860) 751-3900
2.10	Fax	+1 (860) 751-3999
2.11	E-mail address	mmosier@athenahealthcare.com
2.12	Is this information correct?	Yes

**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

**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:	<input type="checkbox"/> Use login user's information to fill fields below
3.3	Firm Name / Management Company	
3.4	Name of Contact	Doncet, Amanda
3.5	Title	Controller
3.6	Street Address	135 South Rd
3.7	City	Farmington
3.8	State	CT
3.9	Zip	06032
3.10	Telephone	+1 (860) 751-3900
3.11	Fax	+1 (860) 751-3999
3.12	E-mail address	adoncet@athenahealthcare.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Audit

**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	11354	Conservators for Lawrence E. Santilli	135 South Road	8.00%
4.2	Direct	14540	Lawrence Santilli	c/o Athena Health Care Systems Farmington CT 06032	84.00%
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.

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)
5.1	HIGHVIEW OF NORTHAMPTON	0950403	Conservators for Lawrence E. Santilli
5.2	HIGHVIEW OF NORTHAMPTON	0950403	Lawrence Santilli
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	No		
-----	----	--	--

**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

**SCHEDULE 2 : INCOME AND EXPENSES****Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	12,642,527
1.2	3650.0	Other Income (Enter in Sidebar)	188,606
1.3	3650.4	Administrative and General Recoverable Income	1,165,011
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	104
100	3600.0	TOTAL INCOME	13,996,248

**Detail of Other Income, Account 3650.0**

Table 3	1	2
Line #	Description	Reported
3.1	Rental income not offset/expenses disallowed	188,606
300	SUBTOTAL: OTHER INCOME	188,606

**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		0	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	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

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

2.7	9312.1	Administration: Salaries	13,019,228	1,697,971	11,321,257
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries			0
2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	2,518,269		2,518,269
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	1,802,444	720,082	1,082,362
2.11	9392.0	Maintenance and Other Property Expenses	265,161		265,161
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	517,791	517,791	0
2.13	3650.4	Administrative and General Recoverable Income		1,165,011	(1,165,011)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	18,122,893	4,100,855	14,022,038
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
2.24	3650.5	Variable Recoverable Income		0	0

**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building	78,353	20,373	57,980
2.26	9387.8	Depreciation: Improvements	54,177		54,177
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	104,587	2,422	102,165
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	88,142		88,142
2.33	9380.0	Real Estate Taxes	184,185	1,273	182,912
2.34	9380.1	Personal Property Taxes	16,194		16,194
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	89,637	6,880	82,757
2.37	9382.1	Other Equipment Rent	57,140		57,140
2.38	9382.2	Property Rent (Unrelated Party)			0
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		104	(104)
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	672,415	31,052	641,363
200	9300.0	TOTAL EXPENSES	18,795,308	4,131,907	14,663,401

**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

Athena Health Care Associates Inc.

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

4.4	Legal: Other	372,913	372,913	0
4.5	Other Advertising	59,015	59,015	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	85,863	85,863	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	517,791	517,791	0

**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

**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	2.500%			
1.2		Land	114400			114,400
1.3		Building	110600			110,600
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements	1406253	48,578		1,454,831
1.6		Equipment				0
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	South Rd of Farmington			
2.2		Land	560,000			560,000
2.3		Building	2,240,000			2,240,000
2.4		Improvements	804,034	140,901		944,935
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0



**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

2.9		REA-CR Capitalized Software				0
<b>Realty Company Allowable Fixed Expenses</b>						
<b>This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.</b>						
<b>Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.</b>						
Table 3	Column #		1			
Line #	Account	Description	Allowable Expenses			
3.1	9550.0	Depreciation: Building				
3.2	9550.3	Allowable Building Depreciation Rate	2.500%			
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			

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

**SCHEDULE 4 : BALANCE SHEET**

Current Assets			
Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	221,055
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	221,055
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	9,904,442
1.5	1190.0	Interest Receivable	73,466
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	9,977,908
	Loans Receivable		
1.8	1160.0	Officers/Owners	141,000
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	806,860
1.11	1185.0	Other	254,864
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	1,202,724
1.12	1310.0	Other Current Assets	85,334
100	1005.0	TOTAL CURRENT ASSETS	11,487,021
Non-Current (Fixed) Assets			
Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	674,400
2.2	1521.1	Building - Cost	2,350,600
2.3	1522.2	Building – Accumulated Depreciation	(876,178)
2.100	1520.0	BUILDING - BOOK VALUE	1,474,422
2.4	1611.1	Building Improvements – Cost	919,527
2.5	1612.2	Building Improvements – Accumulated Depreciation	(696,506)

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	223,021
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	1,480,239
2.9	1652.2	Equipment – Accumulated Depreciation	(1,195,049)
2.400	1650.0	EQUIPMENT - BOOK VALUE	285,190
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	
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	0
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	2,657,033

**Deferred Charges and Other Assets**

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	(708,689)
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	672,926
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	(35,763)

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

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

Table 4	1	2
Line #	Description	Account Balance
4.1	Goodwill	672,926
400	SUBTOTAL ACCOUNT	672,926

**Total Assets**

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	14,108,291

**Current Liabilities**

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	3,209,900
6.2	2030.0	Accrued Expenses	(97,040)
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	3,112,860
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	9,411,223
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	
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	9,411,223
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	251,804
6.10	2200.0	Accrued Payroll Tax withheld	468,773
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	736,450
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	1,457,027

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

6.13	2230.0	Other Current Liabilities	6,858
600	2005.0	TOTAL CURRENT LIABILITIES	13,987,968
<b>Non-Current Liabilities</b>			
Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	2,456,439
7.2	2330.0	Due to Affiliates/Related Parties	
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	2,456,439
<b>Total Liabilities</b>			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	16,444,407
<b>Net Worth</b>			
Table 9	Column #		1
Line #	Account	Description	Account Balance
	Corporation		
9.9	2620.0	Capital Stock	1,000
9.10	2630.0	Additional Paid in Capital	1,000,000
9.11	2640.0	Treasury Stock	
9.12	2650.0	Retained Earnings	(3,337,116)
9.300	2610.0	Total Corporation	(2,336,116)
900	2500.0	TOTAL NET WORTH	(2,336,116)
<b>Total Liabilities and Net Worth</b>			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	14,108,291

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

<b>Net Income/Loss per MGT-CR</b>			
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	13,996,248
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	18,795,308
100		MGT-CR Net income/(loss) before reconciling items	(4,799,060)
<b>Reconciling Items</b>			
<b>Items reported on MGT-CR but not on Financials. Explain below.</b>			
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
<b>Items reported on Financials but not on MGT-CR. Explain below.</b>			
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	<b>NET INCOME/(LOSS) PER FINANCIALS</b>		(4,799,060)
4.1	<b>Explanation</b>		

**Part 2: Reconciliation of Net Worth**

<b>CORPORATION</b>							
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					0
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					0
6.5		MGT-CR Net income/(Loss)			(4,799,060)		(4,799,060)
6.6	2930.0	Dividends paid					0

**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

6.7	2935.0	Treasury stock Purchased/Sold					0
600		BALANCE: CURRENT YEAR	0	0	(4,799,060)	0	(4,799,060)
		<b>Account Number</b>	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

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10
<b>Corporation</b>										
11.1	9312.1 - Administra tion: Salaries	Santili	Lawrence	Officer	366875	100.00%				0
11.2	9312.1 - Administra tion: Salaries	Mosier	Michael	Officer	279679	100.00%				0
11.3		Santilli	Conservat or for Lawrence E Santilli			.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	Santilli	Lawrence	Owner/Offi cer	President	100.00%	366,875			366,875
12.2	7711.1	Mosier	Michael	Owner/Offi cer	CFO	100.00%	279,679			279,679
12.3	7712.1	Whitcraft	Carly		Director of Clinical Reimburse ment	100.00%	202,336			202,336
12.4	7713.1	Curtis	Diane		Director of Financial Operations	100.00%	203,682			203,682
12.5	7714.1	Soucey	Debra			100.00%	212,808			212,808



**Athena Health Care Associates Inc.**

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

**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	SOUTHSHORE HEALTH CARE CENTER	0950073	1.5970%	191,311	32,615	223,926
1.2	TREMONT HEALTH CARE CENTER	0950067	1.7300%	216,199	26,387	242,586
1.3	STONEHEDGE HEALTH CARE CENTER	0950076	1.3142%	74,620	109,652	184,272
1.4	SOUTHEAST HEALTH CARE CENTER	0950070	2.8446%	314,552	84,316	398,868
1.5	BERKSHIRE HEALTH CARE CENTER	0950064	0.9482%	132,956		132,956
1.6	CAPE HERITAGE REHAB & HLTH CARE CTR	0950163	1.9962%	243,367	36,540	279,907
1.7	NORTHWOOD REHAB & HLTH CARE CTR	0950172	2.0461%	219,396	67,509	286,905
1.8	PLYMOUTH REHAB & HLTH CARE CTR	0950169	3.0276%	363,525	61,001	424,526
1.9	SOUTHBRIDGE REHAB & HLTH CARE CTR	0950175	2.3954%	279,031	56,858	335,889
1.10	WORCESTER REHAB & HLTH CARE CTR	0950178	2.6616%	323,851	49,359	373,210
1.11	MARLBOROUGH HILLS REHAB & HEALTH CARE CTR	0950367	3.2605%	390,942	66,240	457,182
1.12	LANESSA EXTENDED CARE	0950352	1.5970%	185,521	38,405	223,926
1.13	THE OXFORD REHAB & HEALTH CARE CENTER	0950355	1.9962%	229,035	50,872	279,907
1.14	PARSONS HILL REHAB & HEALTH CARE CTR.	0950361	2.6949%	354,861	23,014	377,875
1.15	WEBSTER MANOR REHAB & HEALTH CARE CTR.	0950358	2.2457%	278,120	36,776	314,896
1.16	HIGHVIEW OF NORTHAMPTON	0950403	1.9962%	223,786	56,121	279,907
1.17	CAPE REGENCY REHAB & HLTH CARE CTR	0950166	1.9962%	244,453	35,454	279,907
1.18	FAIRHAVEN HEALTHCARE CENTER	0950931		228,964		228,964
1.19	LAFAYETTE SKILLED REHAB AND NURSING CTR	0950967		100,939		100,939

# Athena Health Care Associates Inc.

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

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
\$	\$	\$	\$	\$	\$	\$	%
		223,926					
		242,586					
		184,272					
		398,868					
		132,956					
		279,907					
		286,905					
		424,526					
		335,889					
		373,210					
		457,182					
		223,926					
		279,907					
		377,875					
		314,896					
		279,907					
		279,907					
		228,964					
		100,939					

# Athena Health Care Associates Inc.

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

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	1.5970%	10,242	234,168
	0	1.7300%	11,096	253,682
	0	1.3142%	8,429	192,701
	0	2.8446%	18,244	417,112
	0	0.9482%	6,081	139,037
	0	1.9962%	12,803	292,710
	0	2.0461%	13,123	300,028
	0	3.0276%	19,418	443,944
	0	2.3954%	15,363	351,252
	0	2.6616%	17,070	390,280
	0	3.2605%	20,911	478,093
	0	1.5970%	10,242	234,168
	0	1.9962%	12,803	292,710
	0	2.6949%	17,284	395,159
	0	2.2457%	14,403	329,299
	0	1.9962%	12,803	292,710
	0	1.9962%	12,803	292,710
	0		10,473	239,437
	0		4,617	105,556

**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

---

100	PART A: Total Massachusetts Nursing and Residential Care Facilities		36.3476%	4,595,429	831,119	5,426,548
200	PART B: Total Non-MA Nursing and Residential Care Facilities		61.2996%	7,862,137		7,862,137
300	PART C: Total Non-Nursing/Residential Care Facility Business			733,353		733,353
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		97.6472%	13,190,919	831,119	14,022,038
	Identify Allocation Method(s) Used Above					
500						
600						

Athena Health Care Associates Inc.

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

0	0	5,426,548	0	0	0	0
		7,862,137				
		733,353				
0	0	14,022,038	0	0	0	0

Athena Health Care Associates Inc.

Version: 2022.1

Run Date: 09/11/2024

Run Time: 1:18 PM

0.0000%	0	0	36.3476%	248,208	5,674,756
		0	61.2996%	359,612	8,221,749
		0		33,543	766,896
0.0000%	0	0	97.6472%	641,363	14,663,401

---

**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.



**Athena Health Care Associates Inc.**

Run Date: 09/11/2024

Version: 2022.1

Run Time: 1:18 PM

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
9/1/2023 11:29:05 AM	(1) Footnotes and Explanations	athena & south rd bs 12-31-22.pdf	application/pdf	Amanda Doncet
9/1/2023 11:29:05 AM	(1) Footnotes and Explanations	athena & south rd p&I 12-31-22.pdf	application/pdf	Amanda Doncet
9/1/2023 11:29:35 AM	(2) Organizational Structure	athena organizational chart 2022.pdf	application/pdf	Amanda Doncet
9/1/2023 11:30:07 AM	(3) Non-MA Facilities	Larry G Santilli ownership.pdf	application/pdf	Amanda Doncet
9/1/2023 11:30:07 AM	(3) Non-MA Facilities	conservator-ownership.pdf	application/pdf	Amanda Doncet
9/1/2023 11:36:15 AM	(5) Other Administrative and General, Account 9379.5	Other A & G Schedule 2.10.xls	application/vnd.ms-excel	Amanda Doncet

## SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS

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

1.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
1.2	Firm Name	Athena Health Care Associates
1.3	Preparer's Last Name	Doncet
1.4	Preparer's First Name	Amanda
1.5	Preparer's Middle Name	B.
1.6	Title	Controller
1.7	Preparer's Address	135 South Rd
1.8	City	Farmington
1.9	State	Connecticut
1.10	Zip Code	06032
1.11	Phone Number	+1 (860) 751-3900
1.12	Email Address	adoncet@athenahealthcare.com
1.13	Is this information correct?	Yes
1.14	<input checked="" type="checkbox"/> 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:	08/01/2023
	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 1.14.	

**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	<input checked="" type="checkbox"/> Use login users information to fill fields below	
2.2	Last Name	Mosier
2.3	First Name	Michael
2.4	Middle Name	E.
2.5	Title	Chief Financial Officer
2.6	Is this information correct?	Yes
2.7	<input checked="" type="checkbox"/> 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:	08/01/2023
	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	