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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB166
1.2	Organization ID	8250
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	HealthBridge Management, LLC
1.7	Street Address	173 Bridge Plaza North
1.8	City	Fort Lee
1.9	State	NJ
1.10	Zip	07024
1.11	Telephone	+12012424000
1.12	Fax	+19083787876
1.13	Legal Status	4
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Jonathan Langfield
2.3	Firm (if not Mgmt. Company)	CliftonLarsonAllen LLP
2.4	Title	CPA
2.5	Street Address	4 Batterymarch Park, Suite 100
2.6	City	Quincy
2.7	State	MA
2.8	Zip	02169
2.9	Telephone	+17819821001
2.10	Fax	+16174722586
2.11	E-mail address	jonathan.langfield@claconnect.com
2.12	Is this information correct?	Yes

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 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:	
3.3	Firm Name / Management Company	CliftonLarsonAllen LLP
3.4	Name of Contact	Jonathan Langfield`
3.5	Title	CPA
3.6	Street Address	4 Batterymarch Park, Suite 100
3.7	City	Quincy
3.8	State	MA
3.9	Zip	02169
3.10	Telephone	+17819821001
3.11	Fax	+16174722586
3.12	E-mail address	jonathan.langfield@claconnect.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	InDirect	8513	Daniel Straus	173 Bridge Plaza North Fort Lee NJ 07024	41.00%
4.2	InDirect	8514	Moshael Straus	173 Bridge Plaza, North Fort Lee NJ 07024	5.00%
4.3	InDirect	11252	DES Holding Co, Inc.	173 Bridge Plaza North Fort Lee NJ 07024	22.00%
4.4	InDirect	11253	Daniel E. Straus, Trustee, DES C 2009-GRAT	173 Bridge Plaza North Fort Lee NJ 07024	21.00%

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

4.5	InDirect	13166	DES-A 2009 GRAT	173 Bridge Plaza North Fort Lee NJ 07024	21.00%
4.6	Direct	17714	Care One, LLC	173 bridge Plaza North	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.

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)
5.1			
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		
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HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

SCHEDULE 2 : INCOME AND EXPENSES**Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	70,384,620
1.2	3650.0	Other Income (Enter in Sidebar)	20,621,698
1.3	3650.4	Administrative and General Recoverable Income	2,841,363
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	93,847,681

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	1,000,762	1,000,762	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits	30,500	30,500	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	28,269,698	4,984,274	23,285,424
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries			0

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	3,461,880	747,641	2,714,239
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	34,923,993	27,787,024	7,136,969
2.11	9392.0	Maintenance and Other Property Expenses	(35,385)		(35,385)
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	4,828,592	4,828,592	0
2.13	3650.4	Administrative and General Recoverable Income		2,841,363	(2,841,363)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	72,480,040	42,220,156	30,259,884
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		(314,976)	314,976

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	(314,976)	314,976
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements	742,562	509,179	233,383
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	135,808		135,808
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets	47,281		47,281
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest			0
2.33	9380.0	Real Estate Taxes			0
2.34	9380.1	Personal Property Taxes			0
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	3,863		3,863
2.37	9382.1	Other Equipment Rent			0
2.38	9382.2	Property Rent (Unrelated Party)			0
2.39	9382.3	Property Rent (Related Party - REA-CR Required)	1,477,749	1,477,749	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		(477,060)	477,060
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	2,407,263	1,509,868	897,395
200	9300.0	TOTAL EXPENSES	74,887,303	43,415,048	31,472,255

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Interest Income	115,204
3.2	Health Insurance Reserve Adjustment	(79,144)
3.3	Workers Comp Reserve Adjustment	2,070

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

3.4	Equity in Earnings of Affiliates	(4,758)
3.5	Other	20,546,658
3.6	GLPL Reserve Adjustment	41,668
300	SUBTOTAL: OTHER INCOME	20,621,698

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	3,878,487	3,878,487	0
4.5	Other Advertising	950,105	950,105	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties		0	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	4,828,592	4,828,592	0

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	2.5%			
1.2		Land				0
1.3		Building				0
1.4		Improvements	4,962,774		(295,112)	4,667,662
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	2,587,192	73,983	(1,178)	2,659,997
1.7		MGT-CR Capitalized Equipment				0
1.8		Software	153,286			153,286
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	COM Office, LLC			
2.2		Land				0
2.3		Building	5,725,430			5,725,430
2.4		Improvements	82,676	11,294		93,970
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment	605,568		(3,195)	602,373
2.7		REA-CR Capitalized Equipment				0
2.8		Software	2,491	604		3,095

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 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	143,136
3.2	9550.3	Allowable Building Depreciation Rate	2.500%
3.3	9560.8	Depreciation: Improvements	3,085
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	60,237
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	1,031
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	173,644
3.10	9540.0	Real Estate Taxes	91,797
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	4,130
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	477,060

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

SCHEDULE 4 : BALANCE SHEET**Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	20,259,342
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	20,259,342
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	1,422,640
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	3,829,659
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	5,252,299
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	44,603
1.10	1180.0	Affiliates/Related Parties	8,110,408
1.11	1185.0	Other	51,306
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	8,206,317
1.12	1310.0	Other Current Assets	5,022,886
100	1005.0	TOTAL CURRENT ASSETS	38,740,844

Non-Current (Fixed) Assets

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	
2.2	1521.1	Building - Cost	
2.3	1522.2	Building – Accumulated Depreciation	
2.100	1520.0	BUILDING - BOOK VALUE	0
2.4	1611.1	Building Improvements – Cost	4,996,687
2.5	1612.2	Building Improvements – Accumulated Depreciation	(3,905,444)

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	1,091,243
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	2,636,175
2.9	1652.2	Equipment – Accumulated Depreciation	(2,295,648)
2.400	1650.0	EQUIPMENT - BOOK VALUE	340,527
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	232,167
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	(133,278)
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	98,889
2.14	1710.1	Software - Cost	7,498,545
2.15	1710.2	Software – Accumulated Depreciation	(7,398,735)
2.700	1710.0	SOFTWARE - BOOK VALUE	99,810
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	1,630,469

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	14,595,474
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	14,595,474

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

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

Table 4	1	2
Line #	Description	Account Balance
4.1	Bed Licenses	5,702,420
4.2	Deposits	972,427
4.3	Affiliates	7,920,627
400	SUBTOTAL ACCOUNT	14,595,474

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	54,966,787

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	11,522,141
6.2	2030.0	Accrued Expenses	2,615,179
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	14,137,320
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	669,988,112
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	669,988,112
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	3,017,175
6.10	2200.0	Accrued Payroll Tax withheld	1,470,137
6.11	2210.0	Accrued Employee Taxes Payable	10,000

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

6.12	2220.0	Other Payroll Liabilities	
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	4,497,312
6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	688,622,744

Non-Current Liabilities

Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	
7.2	2330.0	Due to Affiliates/Related Parties	
7.3	2320.0	Other Long-Term Debt	2,515,328
700	2300.0	TOTAL NON-CURRENT LIABILITIES	2,515,328

Total Liabilities

Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	691,138,072

Net Worth

Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	(553,664,383)
9.5	2530.0	Proprietor Drawings	
9.6	2540.0	Partnership/Member (LLC) Drawings	(101,467,280)
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	18,960,378
9.200	2510.0	Total Proprietorship or Partnership	(636,171,285)
900	2500.0	TOTAL NET WORTH	(636,171,285)

Total Liabilities and Net Worth

Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	54,966,787

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)	93,847,681
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	74,887,303
100		MGT-CR Net income/(loss) before reconciling items	18,960,378
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		18,960,378
4.1	Explanation		

Part 2: Reconciliation of Net Worth

PROPRIETORSHIP, PARTNERSHIP or LIMITED LIABILITY COMPANY (LLC)			
Table 5	Column #		1
Line #	Account Number	Description	Amount
5.1		Balance: PRIOR YEAR	(555,571,083)
5.2	2915.0	Other: Prior Period Adjustment(s)	1,906,700
5.3	2545.0	Capital contribution during year	0
5.4	2550.0	MGT-CR Net income	18,960,378
5.5	2530.0	Proprietor Drawings	0
5.6	2540.0	Partnership/Member (LLC) Drawings	(101,467,280)
500	2500.0	BALANCE: CURRENT YEAR	(636,171,285)

Version: 2022.1

Run Time: 10:35 AM

Table 7	1	2
Line #	Description	Amount
7.1	Adjustments made after the filing of the 2021 cost report; no impact on reimbursement	1,906,700
7.2		
7.3		
7.4		
7.5		
7.6		
7.7		
700	Total Account	1,906,700

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

[illegible][illegible]

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

Table 11	1	2	3	4	5	6	7	8	9	10
Corporation										
11.1						.00%				0
11.2						.00%				0
11.3						.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	Straus	Daniel	Partner	President/ CEO	65.00%	1,250,953			1,250,953
12.2	7711.1	Tepper	Howard		VP Financial Ops	100.00%	769,074			769,074
12.3	7712.1	Burgess	Lisa		VP Finance	100.00%	557,200			557,200
12.4	7713.1	Solano	Ricardo		Chief Legal Officer	100.00%	552,959			552,959
12.5	7714.1	Deleasa	Madison Amelia		VP LTACH Opd	100.00%	537,073			537,073

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	CARE ONE AT REDSTONE	0926850	2.6000%	110,706	675,625	786,331
1.2	CARE ONE AT CONCORD	0926787	2.0000%	85,251	520,275	605,526
1.3	CARE ONE AT NORTHAMPTON	0926779	1.7300%	73,656	449,517	523,173
1.4	CARE ONE AT BROOKLINE	0928496	1.6400%	69,694	425,336	495,030
1.5	CARE ONE AT MILLBURY	0926817	2.3200%	98,713	602,438	701,151
1.6	CARE ONE AT HOLYOKE	0926833	2.8700%	122,155	745,497	867,652
1.7	CARE ONE AT LEXINGTON	0926795	2.0800%	88,703	541,345	630,048
1.8	CARE ONE AT LOWELL	0926892	2.7300%	116,395	710,345	826,740
1.9	CARE ONE AT NEW BEDFORD	0926809	2.1300%	90,775	553,988	644,763
1.10	CARE ONE AT NEWTON	0926906	4.1400%	176,501	1,077,163	1,253,664
1.11	CARE ONE AT PEABODY	0926825	2.3300%	99,287	605,938	705,225
1.12	CARE ONE AT RANDOLPH	0926868	1.8200%	77,635	473,797	551,432
1.13	CARE ONE AT WEYMOUTH	0926841	2.3600%	100,612	614,027	714,639
1.14	CARE ONE AT WILMINGTON	0926876	1.8100%	77,283	471,651	548,934
1.15	CARE ONE AT ESSEX PARK	0928208	2.3700%	100,918	615,890	716,808
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		34.9300%	1,488,284	9,082,832	10,571,116
200	PART B: Total Non-MA Nursing and Residential Care Facilities		64.7700%	2,759,133	16,838,685	19,597,818
300	PART C: Total Non-Nursing/Residential Care Facility Business		0.3000%	12,804	78,146	90,950

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 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
\$	\$	\$	\$	\$	\$	\$	%
		786,331					
		605,526					
		523,173					
		495,030					
		701,151					
		867,652					
		630,048					
		826,740					
		644,763					
		1,253,664					
		705,225					
		551,432					
		714,639					
		548,934					
		716,808					
0	0	10,571,116	0	0	0	0	0.0000%
		19,597,818					
		90,950					

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 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
\$	\$	%	\$	\$
8,185	8,185	2.6000%	23,320	817,836
6,303	6,303	2.0000%	17,957	629,786
5,446	5,446	1.7300%	15,515	544,134
5,153	5,153	1.6400%	14,680	514,863
7,298	7,298	2.3200%	20,794	729,243
9,031	9,031	2.8700%	25,731	902,414
6,558	6,558	2.0800%	18,685	655,291
8,606	8,606	2.7300%	24,518	859,864
6,711	6,711	2.1300%	19,121	670,595
13,049	13,049	4.1400%	37,179	1,303,892
7,341	7,341	2.3300%	20,914	733,480
5,740	5,740	1.8200%	16,354	573,526
7,439	7,439	2.3600%	21,194	743,272
5,714	5,714	1.8100%	16,279	570,927
7,461	7,461	2.3700%	21,258	745,527
110,035	110,035	34.9300%	313,499	10,994,650
203,993	203,993	64.7700%	581,199	20,383,010
948	948	0.3000%	2,697	94,595

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	4,260,221	25,999,663	30,259,884
	Identify Allocation Method(s) Used Above					
500						
600						

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

0	0	30,259,884	0	0	0	0

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

0.0000%	314,976	314,976	100.0000%	897,395	31,472,255

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.

HealthBridge Management, LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:35 AM

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
10/6/2023 12:46:12 PM	(1) Footnotes and Explanations	Healthbridge 2022 Footnotes.pdf	application/pdf	Jonathan Langfield
10/6/2023 12:46:32 PM	(2) Organizational Structure	MGT-CR Org chart.pdf	application/pdf	Jonathan Langfield
10/6/2023 12:47:01 PM	(5) Other Administrative and General, Account 9379.5	A&G Detail.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/6/2023 12:47:25 PM	(6) Financial Statement Documentation	MGT TB Report.pdf	application/pdf	Jonathan Langfield
10/6/2023 12:47:25 PM	(6) Financial Statement Documentation	MGT Groupings Report.pdf	application/pdf	Jonathan Langfield

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	CliftonLarsonAllen LLP
1.3	Preparer's Last Name	Langfield
1.4	Preparer's First Name	Jonathan
1.5	Preparer's Middle Name	None
1.6	Title	Certified Public Accountant
1.7	Preparer's Address	4 Batterymarch Park Suite 100
1.8	City	Quincy
1.9	State	MA
1.10	Zip Code	02169
1.11	Phone Number	6179821001
1.12	Email Address	jonathan.langfield@claconnect.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:	10/06/2023
	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	Baruch
2.3	First Name	David
2.4	Middle Name	X
2.5	Title	Authorized Signor
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:	10/06/2023
	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	