

Athena Health Care Associates Inc.

Version: 2023.1

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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	12/31/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/31/2023
1.6	Name of Management Company / Central Office	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	+18607513900
1.12	Fax	+18607513905
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	+18607513900
2.10	Fax	+18607513999
2.11	E-mail address	mmosier@athenahealthcare.com
2.12	Is this information correct?	Yes

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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 checked="" 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	+18607513900
3.11	Fax	+18607513999
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.

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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		

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SCHEDULE 2 : INCOME AND EXPENSES**Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	8,306,605
1.2	3650.0	Other Income (Enter in Sidebar)	92,048
1.3	3650.4	Administrative and General Recoverable Income	764,248
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	46,575
100	3600.0	TOTAL INCOME	9,209,476

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
2.7	9312.1	Administration: Salaries	12,751,668	1,563,933	11,187,735
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries			0

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2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	2,485,001		2,485,001
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	1,830,358	557,503	1,272,855
2.11	9392.0	Maintenance and Other Property Expenses	319,820		319,820
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	659,358	659,358	0
2.13	3650.4	Administrative and General Recoverable Income		764,248	(764,248)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	18,046,205	3,545,042	14,501,163
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

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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	78,353	20,373	57,980
2.26	9387.8	Depreciation: Improvements	26,472		26,472
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	101,122	1,329	99,793
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	83,823		83,823
2.33	9380.0	Real Estate Taxes	151,675		151,675
2.34	9380.1	Personal Property Taxes	12,255	1,296	10,959
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	61,106	28,161	32,945
2.37	9382.1	Other Equipment Rent	44,910		44,910
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		46,575	(46,575)
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	559,716	97,734	461,982
200	9300.0	TOTAL EXPENSES	18,605,921	3,642,776	14,963,145

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Rental income not offset/expenses disallowed	92,048
300	SUBTOTAL: OTHER INCOME	92,048

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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	507,673	507,673	0
4.5	Other Advertising	120,214	120,214	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties	31,471	31,471	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	659,358	659,358	0

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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	114,400			114,400
1.3		Building	110,600			110,600
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements	1,454,831	69,299		1,524,130
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	944,935	28,777		973,712
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0

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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	2.500%
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

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SCHEDULE 4 : BALANCE SHEET

Current Assets			
Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	121,066
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	121,066
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	2,876,869
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	2,950,335
	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	78,103
100	1005.0	TOTAL CURRENT ASSETS	4,352,228
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	(954,532)
2.100	1520.0	BUILDING - BOOK VALUE	1,396,068
2.4	1611.1	Building Improvements – Cost	919,527
2.5	1612.2	Building Improvements – Accumulated Depreciation	(722,978)

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2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	196,549
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	1,578,315
2.9	1652.2	Equipment – Accumulated Depreciation	(1,296,171)
2.400	1650.0	EQUIPMENT - BOOK VALUE	282,144
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	2,549,161

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)	667,193
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	(41,496)

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

Table 4	1	2
Line #	Description	Account Balance
4.1	Goodwill	667,193
400	SUBTOTAL ACCOUNT	667,193

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	6,859,893

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	5,182,743
6.2	2030.0	Accrued Expenses	400,852
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	5,583,595
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	6,770,278
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	
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	6,770,278
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	195,620
6.10	2200.0	Accrued Payroll Tax withheld	(81,959)
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	751,586
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	865,247

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6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	13,219,120
Non-Current Liabilities			
Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	2,352,823
7.2	2330.0	Due to Affiliates/Related Parties	
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	2,352,823
Total Liabilities			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	15,571,943
Net Worth			
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	(9,713,050)
9.300	2610.0	Total Corporation	(8,712,050)
900	2500.0	TOTAL NET WORTH	(8,712,050)
Total Liabilities and Net Worth			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	6,859,893

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)	9,209,476
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	18,605,921
100		MGT-CR Net income/(loss) before reconciling items	(9,396,445)
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		(9,396,445)
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					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)			(9,396,445)		(9,396,445)
6.6	2930.0	Dividends paid					0

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6.7	2935.0	Treasury stock Purchased/Sold					0
600		BALANCE: CURRENT YEAR	0	0	(9,396,445)	0	(9,396,445)
		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
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Partnership, Limited Liability Company (LLC)

10.1						.00%				0
10.2						.00%				0

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10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10
Corporation										
11.1	9312.1 - Administra tion: Salaries	Santilli	Lawrence	Officer	CEO	100.00%	366,977			366,977
11.2	9312.1 - Administra tion: Salaries	Mosier	Michael	Officer	CFO	100.00%	279,758			279,758
11.3		Santilli	Conserator s for Lawrence E Santilli			.00%				0
										646,735

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%	366,977			366,977
12.2	7711.1	Mosier	Michael	Owner/Offi cer	CFO	100.00%	279,758			279,758
12.3	7712.1	McKinney	Christine		Director of Operations -CT	100.00%	227,299			227,299
12.4	7713.1	Dureza	Lina		Director of Clinical Services	100.00%	193,610			193,610
12.5	7714.1	Perugini	Elizabeth		Direction of Billing & Collections	100.00%	185,041			185,041

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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	1.6577%	193,782	46,610	240,392
1.2	TREMONT HEALTH CARE CENTER	0950067	1.7959%	213,881	46,544	260,425
1.3	STONEHEDGE HEALTH CARE CENTER	0950076				0
1.4	SOUTHEAST HEALTH CARE CENTER	0950070	2.9529%	340,962	87,237	428,199
1.5	BERKSHIRE HEALTH CARE CENTER	0950064	0.9843%	142,733		142,733
1.6	CAPE HERITAGE REHAB & HLTH CARE CTR	0950163	2.0722%	281,759	18,731	300,490
1.7	NORTHWOOD REHAB & HLTH CARE CTR	0950172	2.1240%	213,640	94,363	308,003
1.8	PLYMOUTH REHAB & HLTH CARE CTR	0950169	3.1428%	428,175	27,569	455,744
1.9	SOUTHBRIDGE REHAB & HLTH CARE CTR	0950175	2.4866%	260,722	99,866	360,588
1.10	WORCESTER REHAB & HLTH CARE CTR	0950178	2.7629%	337,158	63,496	400,654
1.11	MARLBOROUGH HILLS REHAB & HEALTH CARE CTR	0950367	3.3846%	374,945	115,856	490,801
1.12	LANESSA EXTENDED CARE	0950352	1.6577%	240,392		240,392
1.13	THE OXFORD REHAB & HEALTH CARE CENTER	0950355	2.0722%	248,124	52,366	300,490
1.14	PARSONS HILL REHAB & HEALTH CARE CTR.	0950361	2.7974%	359,323	46,339	405,662
1.15	WEBSTER MANOR REHAB & HEALTH CARE CTR.	0950358	2.3312%	262,974	75,078	338,052
1.16	HIGHVIEW OF NORTHAMPTON	0950403	2.0722%	300,490		300,490
1.17	CAPE REGENCY REHAB & HLTH CARE CTR	0950166	2.0722%	245,738	54,752	300,490
1.18	FAIRHAVEN HEALTHCARE CENTER	0950931				0
1.19	LAFAYETTE SKILLED REHAB AND NURSING CTR	0950967				0

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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 Other t
\$	\$	\$	\$	\$	\$	\$	%
		240,392					
		260,425					
		0					
		428,199					
		142,733					
		300,490					
		308,003					
		455,744					
		360,588					
		400,654					
		490,801					
		240,392					
		300,490					
		405,662					
		338,052					
		300,490					
		300,490					
		0					
		0					

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15	16	17	18	19
		Total Allowable Fixed Expenses (from MGT-CR Sch. 3)		Total Allowable Expenses
or Operating Add-back	Total Allowable Variable Expenses			
\$	\$	%	\$	\$
	0	1.6577%	7,658	248,050
	0	1.7959%	8,297	268,722
	0			0
	0	2.9529%	13,642	441,841
	0	0.9843%	4,547	147,280
	0	2.0722%	9,573	310,063
	0	2.1240%	9,812	317,815
	0	3.1428%	14,519	470,263
	0	2.4866%	11,488	372,076
	0	2.7629%	12,764	413,418
	0	3.3846%	15,636	506,437
	0	1.6577%	7,658	248,050
	0	2.0722%	9,573	310,063
	0	2.7974%	12,924	418,586
	0	2.3312%	10,770	348,822
	0	2.0722%	9,573	310,063
	0	2.0722%	9,574	310,064
	0			0
	0			0

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100	PART A: Total Massachusetts Nursing and Residential Care Facilities		36.3668%	4,444,798	828,807	5,273,605
200	PART B: Total Non-MA Nursing and Residential Care Facilities		63.6332%	8,469,147		8,469,147
300	PART C: Total Non-Nursing/Residential Care Facility Business			758,411		758,411
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	13,672,356	828,807	14,501,163
	Identify Allocation Method(s) Used Above					
500						
600						

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0	0	5,273,605	0	0	0	0
		8,469,147				
		758,411				
0	0	14,501,163	0	0	0	0

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0.0000%	0	0	36.3668%	168,008	5,441,613
		0	63.6332%	269,812	8,738,959
		0		24,162	782,573
0.0000%	0	0	100.0000%	461,982	14,963,145

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.

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File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
3/14/2024 9:58:05 AM	(1) Footnotes and Explanations	athena & south rd bs combined dec23.pdf	application/pdf	Amanda Doncet
3/14/2024 9:58:05 AM	(1) Footnotes and Explanations	athena & south rd p&l combined dec23.pdf	application/pdf	Amanda Doncet
3/14/2024 9:58:19 AM	(2) Organizational Structure	athena organizational chart 2022.pdf	application/pdf	Amanda Doncet
3/14/2024 9:58:39 AM	(3) Non-MA Facilities	Larry G Santilli ownership.pdf	application/pdf	Amanda Doncet
3/14/2024 9:58:40 AM	(3) Non-MA Facilities	Conservator ownership.pdf	application/pdf	Amanda Doncet
3/14/2024 9:59:47 AM	(4) Related Party Markup, Account 9382.3	Other A & G Schedule 2.10.pdf	application/pdf	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 Systems
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	1353 South Rd
1.8	City	Farmington
1.9	State	Connecticut
1.10	Zip Code	06032
1.11	Phone Number	8607513900
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:	03/04/2024
	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	<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:	03/04/2024
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		