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**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	12/31/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/31/2023
1.6	Name of Management Company / Central Office	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

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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:	
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%

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

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	71,833,872
1.2	3650.0	Other Income (Enter in Sidebar)	(2,211,964)
1.3	3650.4	Administrative and General Recoverable Income	438,005
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	70,059,913

**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	1,039,253	1,039,253	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits	118,335	118,335	0
2.3	9314.1	Administrator: Salaries			0
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0
2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	25,110,809	4,307,119	20,803,690
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	4,122,298	1,633,308	2,488,990
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	36,892,366	27,883,928	9,008,438
2.11	9392.0	Maintenance and Other Property Expenses	111,582		111,582
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	6,456,424	6,456,424	0
2.13	3650.4	Administrative and General Recoverable Income		438,005	(438,005)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	73,851,067	41,876,372	31,974,695
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

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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	384,519	151,136	233,383
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	133,945		133,945
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets	547,728		547,728
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	4,399		4,399
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)	1,414,986	1,414,986	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		(467,654)	467,654
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	2,485,577	1,098,468	1,387,109
200	9300.0	TOTAL EXPENSES	76,336,644	42,659,864	33,676,780

**Detail of Other Income, Account 3650.0**

Table 3	1	2
Line #	Description	Reported
3.1	Insurance Reserve Accounts	(2,163,220)
3.2	Interest	(26,830)
3.3	Other Revenue	(21,914)

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3.4		
300	SUBTOTAL: OTHER INCOME	(2,211,964)

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	2,736,525	2,736,525	0
4.5	Other Advertising	3,719,899	3,719,899	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	6,456,424	6,456,424	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	2.500%			
1.2		Land				0
1.3		Building	4,667,662			4,667,662
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	2,659,997	190,406		2,850,403
1.7		MGT-CR Capitalized Equipment				0
1.8		Software	153,286	5,075,064	(53,476)	5,174,874
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	5,848,860	311,341		6,160,201
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment	602,373	31,962		634,335
2.7		REA-CR Capitalized Equipment				0
2.8		Software	3,095			3,095



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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	154,005
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	63,434
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	1,030
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	69,385
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	6,156
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	467,654

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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	3,853,755
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	3,853,755
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	4,281,187
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	10,085,741
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	14,366,928
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	74,603
1.10	1180.0	Affiliates/Related Parties	5,720,486
1.11	1185.0	Other	51,306
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	5,846,395
1.12	1310.0	Other Current Assets	7,210,307
100	1005.0	TOTAL CURRENT ASSETS	31,277,385

**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	(4,289,963)

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2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	706,724
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	2,826,580
2.9	1652.2	Equipment – Accumulated Depreciation	(2,429,593)
2.400	1650.0	EQUIPMENT - BOOK VALUE	396,987
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	271,334
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	(174,120)
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	97,214
2.14	1710.1	Software - Cost	12,573,609
2.15	1710.2	Software – Accumulated Depreciation	(7,946,463)
2.700	1710.0	SOFTWARE - BOOK VALUE	4,627,146
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	5,828,071

**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)	14,666,769
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	14,666,769

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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	Bed Licenses	5,702,420
4.2	Deposits	972,426
4.3	Affiliates	7,914,887
4.4	Construction in Progress	72,211
4.5	Other LT Assets	4,825
400	SUBTOTAL ACCOUNT	14,666,769

**Total Assets**

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	51,772,225

**Current Liabilities**

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	6,684,368
6.2	2030.0	Accrued Expenses	12,106,658
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	18,791,026
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	678,930,421
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	678,930,421
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	1,302,976

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6.10	2200.0	Accrued Payroll Tax withheld	123,100
6.11	2210.0	Accrued Employee Taxes Payable	(233,347)
6.12	2220.0	Other Payroll Liabilities	
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	1,192,729
6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	698,914,176

**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	2,306,066
700	2300.0	TOTAL NON-CURRENT LIABILITIES	2,306,066

**Total Liabilities**

Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	701,220,242

**Net Worth**

Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	(633,171,286)
9.5	2530.0	Proprietor Drawings	
9.6	2540.0	Partnership/Member (LLC) Drawings	(10,000,000)
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	(6,276,731)
9.200	2510.0	Total Proprietorship or Partnership	(649,448,017)
900	2500.0	TOTAL NET WORTH	(649,448,017)

**Total Liabilities and Net Worth**

Table 10	Column #		1
Line #	Account	Description	Account Balance

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1000	2000.0	Total Liabilities and Net Worth	51,772,225
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**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)	70,059,913
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	76,336,644
100		MGT-CR Net income/(loss) before reconciling items	(6,276,731)
<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>		(6,276,731)
4.1	<b>Explanation</b>		

**Part 2: Reconciliation of Net Worth**

<b>PROPRIETORSHIP, PARTNERSHIP or LIMITED LIABILITY COMPANY (LLC)</b>			
Table 5	Column #		1
Line #	Account Number	Description	Amount
5.1		Balance: PRIOR YEAR	(636,171,285)
5.2	2915.0	Other: Prior Period Adjustment(s)	2,999,999
5.3	2545.0	Capital contribution during year	0
5.4	2550.0	MGT-CR Net income	(6,276,731)
5.5	2530.0	Proprietor Drawings	0
5.6	2540.0	Partnership/Member (LLC) Drawings	(10,000,000)
500	2500.0	<b>BALANCE: CURRENT YEAR</b>	(649,448,017)

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Table 7	1	2
Line #	Description	Amount
7.1	Adjustments made after the filing of the 2022 cost report; no impact on reimbursement	2,999,999
7.2		
7.3		
7.4		
7.5		
7.6		
7.7		
700	Total Account	2,999,999

**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

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)**



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10.1	9315.0 - Officer/Owner: Compensation & Director Fees	Straus	Daniel	Partner	President/CEO	65.00%	1,299,066			1,299,066
10.2						.00%				0
10.3						.00%				0
										1,299,066
Table 11	1	2	3	4	5	6	7	8	9	10
<b>Corporation</b>										
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%	1,299,066			1,299,066
12.2	7711.1	Marklevits	Madison		VP LTACH Ops	100.00%	523,362			523,362
12.3	7712.1	Burgess	Lisa		VP Finance	100.00%	706,284			706,284
12.4	7713.1	Morais	Ann		Chief Clinical Officer	100.00%	475,624			475,624
12.5	7714.1	Elghanayan	Gabriella		Deputy General Counsel	100.00%	424,337			424,337

**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	2.8400%	246,857	662,283	909,140
1.2	CARE ONE AT CONCORD	0926787	2.0800%	179,918	482,696	662,614
1.3	CARE ONE AT NORTHAMPTON	0926779	2.4800%	215,036	576,912	791,948
1.4	CARE ONE AT BROOKLINE	0928496	1.6400%	142,132	381,321	523,453
1.5	CARE ONE AT MILLBURY	0926817	2.6900%	233,331	625,995	859,326
1.6	CARE ONE AT HOLYOKE	0926833	3.0900%	268,289	719,784	988,073
1.7	CARE ONE AT LEXINGTON	0926795	2.3600%	205,204	550,536	755,740
1.8	CARE ONE AT LOWELL	0926892	2.7900%	242,246	649,913	892,159
1.9	CARE ONE AT NEW BEDFORD	0926809	2.0900%	181,155	486,014	667,169
1.10	CARE ONE AT NEWTON	0926906	3.9100%	339,552	910,972	1,250,524
1.11	CARE ONE AT PEABODY	0926825	2.5900%	225,146	604,035	829,181
1.12	CARE ONE AT RANDOLPH	0926868	2.4200%	210,340	564,314	774,654
1.13	CARE ONE AT WEYMOUTH	0926841	2.5200%	218,980	587,495	806,475
1.14	CARE ONE AT WILMINGTON	0926876	2.8300%	245,813	659,484	905,297
1.15	CARE ONE AT ESSEX PARK	0928208	2.5600%	222,118	595,912	818,030
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		38.8900%	3,376,117	9,057,666	12,433,783
200	PART B: Total Non-MA Nursing and Residential Care Facilities		60.8200%	5,280,603	14,167,143	19,447,746
300	PART C: Total Non-Nursing/Residential Care Facility Business		0.2900%	25,297	67,869	93,166

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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 Othe t
\$	\$	\$	\$	\$	\$	\$	%
		909,140					
		662,614					
		791,948					
		523,453					
		859,326					
		988,073					
		755,740					
		892,159					
		667,169					
		1,250,524					
		829,181					
		774,654					
		806,475					
		905,297					
		818,030					
0	0	12,433,783	0	0	0	0	0.0000%
		19,447,746					
		93,166					

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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
\$	\$	%	\$	\$
8,956	8,956	2.8400%	39,440	957,536
6,527	6,527	2.0800%	28,745	697,886
7,801	7,801	2.4800%	34,356	834,105
5,156	5,156	1.6400%	22,708	551,317
8,465	8,465	2.6900%	37,279	905,070
9,733	9,733	3.0900%	42,864	1,040,670
7,445	7,445	2.3600%	32,785	795,970
8,788	8,788	2.7900%	38,704	939,651
6,572	6,572	2.0900%	28,943	702,684
12,319	12,319	3.9100%	54,250	1,317,093
8,168	8,168	2.5900%	35,971	873,320
7,631	7,631	2.4200%	33,606	815,891
7,944	7,944	2.5200%	34,986	849,405
8,918	8,918	2.8300%	39,273	953,488
8,058	8,058	2.5600%	35,487	861,575
122,481	122,481	38.8900%	539,397	13,095,661
191,577	191,577	60.8200%	843,670	20,482,993
918	918	0.2900%	4,042	98,126

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400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	8,682,017	23,292,678	31,974,695
	Identify Allocation Method(s) Used Above					
500						
600						

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0	0	31,974,695	0	0	0	0

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0.0000%	314,976	314,976	100.0000%	1,387,109	33,676,780

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**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.

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
5/9/2024 12:31:30 PM	(1) Footnotes and Explanations	2023 Footnotes.pdf	application/pdf	Jonathan Langfield
5/9/2024 12:31:47 PM	(2) Organizational Structure	MGT-CR Org chart.pdf	application/pdf	Jonathan Langfield
5/9/2024 12:32:34 PM	(5) Other Administrative and General, Account 9379.5	A&G Detail.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
5/9/2024 12:32:56 PM	(6) Financial Statement Documentation	MGT TB Report.pdf	application/pdf	Jonathan Langfield
5/9/2024 12:32:56 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	7819821001
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:	05/09/2024
	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	Baruch
2.3	First Name	David
2.4	Middle Name	E
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:	05/09/2024
	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	