

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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB245
1.2	Organization ID	14263
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	NextStep HealthCare
1.7	Street Address	400 TRADE CENTER, SUITE 7950
1.8	City	Woburn
1.9	State	MA
1.10	Zip	01801
1.11	Telephone	+16174043900
1.12	Fax	+17814448505
1.13	Legal Status	4
1.14	Is this information correct?	Yes

Contact Information

TABLE 2		
2.1	Contact person for this report:	[x] Use login user's information to fill fields below
2.2	Name	Denise Leonard
2.3	Firm (if not Mgmt. Company)	Plante Moran, PLLC
2.4	Title	Partner
2.5	Street Address	1111 Superior Avenue #1250
2.6	City	Cleveland
2.7	State	OH
2.8	Zip	44144
2.9	Telephone	+12162746514
2.10	Fax	+12162746514
2.11	E-mail address	Denise.Leonard@plantemoran.com
2.12	Is this information correct?	Yes

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	Denise Leonard
3.4	Name of Contact	Plante Moran, PLLC
3.5	Title	Partner
3.6	Street Address	1111 Superior Avenue #1250
3.7	City	Cleveland
3.8	State	OH
3.9	Zip	44144
3.10	Telephone	+12162746514
3.11	Fax	+12162746514
3.12	E-mail address	denise.leonard@plantemoran.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

Disclosure Information

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

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	7818	William Stephan	C/O HARBORSIDE HEALTHCARE Boston MA 02108	50.00%
4.2	Direct	22546	Damian Dell'Anno	19 Zachary Lane Reading MA 01867	50.00%
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			
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	9,907,275
1.2	3650.0	Other Income (Enter in Sidebar)	173,676
1.3	3650.4	Administrative and General Recoverable Income	
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	10,080,951

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			0
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	6,891,078	105,000	6,786,078

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2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	937,999	21,000	916,999
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	2,867,672		2,867,672
2.11	9392.0	Maintenance and Other Property Expenses	115,077		115,077
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	758,547	758,547	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	11,570,373	884,547	10,685,826
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			0
2.26	9387.8	Depreciation: Improvements			0
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	28,194		28,194
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			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			0
2.37	9382.1	Other Equipment Rent	40,065		40,065
2.38	9382.2	Property Rent (Unrelated Party)	373,489		373,489
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		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	441,748	0	441,748
200	9300.0	TOTAL EXPENSES	12,012,121	884,547	11,127,574

Detail of Other Income, Account 3650.0		
Table 3	1	2
Line #	Description	Reported
3.1	Prior period management fees paid	173,676
300	SUBTOTAL: OTHER INCOME	173,676

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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	750,148	750,148	0
4.5	Other Advertising	8,399	8,399	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	758,547	758,547	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				0
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	250,918	42,480		293,398
1.7		MGT-CR Capitalized Equipment				0
1.8		Software				0
1.9		MGT-CR Capitalized Software				0

Realty Company Fixed Assets and Expenses

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

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

SCHEDULE 4 : BALANCE SHEET**Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	(119,470)
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	(119,470)
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	0
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	0
1.12	1310.0	Other Current Assets	(266,598)
100	1005.0	TOTAL CURRENT ASSETS	(386,068)

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	
2.5	1612.2	Building Improvements – Accumulated Depreciation	

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2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	0
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	293,398
2.9	1652.2	Equipment – Accumulated Depreciation	(247,132)
2.400	1650.0	EQUIPMENT - BOOK VALUE	46,266
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	46,266

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)	1,487,393
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	1,487,393

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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	Inventory	670,407
4.2	Deposits	128,819
4.3	Other Intangibles	243,021
4.4	Right of use asset	445,146
400	SUBTOTAL ACCOUNT	1,487,393

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	1,147,591

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	3,967,051
6.2	2030.0	Accrued Expenses	1,090,786
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	5,057,837
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
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	0
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	341,241
6.10	2200.0	Accrued Payroll Tax withheld	

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6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	341,241
6.13	2230.0	Other Current Liabilities	445,146
600	2005.0	TOTAL CURRENT LIABILITIES	5,844,224

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	10,423,277
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	10,423,277

Total Liabilities

Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	16,267,501

Net Worth

Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	(12,088,740)
9.5	2530.0	Proprietor Drawings	
9.6	2540.0	Partnership/Member (LLC) Drawings	(1,100,000)
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	(1,931,170)
9.200	2510.0	Total Proprietorship or Partnership	(15,119,910)
900	2500.0	TOTAL NET WORTH	(15,119,910)

Total Liabilities and Net Worth

Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	1,147,591

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)	10,080,951
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	12,012,121
100		MGT-CR Net income/(loss) before reconciling items	(1,931,170)
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		(1,931,170)
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	13,261,450
5.2	2915.0	Other: Prior Period Adjustment(s)	0
5.3	2545.0	Capital contribution during year	0
5.4	2550.0	MGT-CR Net income	(1,931,170)
5.5	2530.0	Proprietor Drawings	0
5.6	2540.0	Partnership/Member (LLC) Drawings	(1,100,000)
500	2500.0	BALANCE: CURRENT YEAR	10,230,280

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Prior Period Adjustments, Account 2915.0

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

Part 3: Earnings and Compensation Disclosures

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

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

Sole Proprietorship

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

Partnership, Limited Liability Company (LLC)

10.1						.00%				0
10.2						.00%				0
10.3						.00%				0
										0
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	Fairbrother	Janelle	VP of Admin and Compliance			270,231			270,231
12.2	7711.1	Almeida	Andy	VP of Operations			258,000			258,000
12.3	7712.1	Foley	Dave	VP of Aquisitions			252,000			252,000
12.4	7713.1	Hutton	Mike	Chief Information Officer			215,000			215,000
12.5	7714.1	Oliveira	Fatima	Director of Clinical & Quality Outcomes			219,785			219,785

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	WEST NEWTON HEALTHCARE	0950655	6.2000%	662,165		662,165
1.2	WEDGEMERE HEALTHCARE	0950652	5.2900%	565,269		565,269
1.3	PLYMOUTH HARBORSIDE HEALTHCARE	0950643	5.3300%	569,705		569,705
1.4	MELROSE HEALTHCARE	0950634	4.3700%	466,766		466,766
1.5	GLOUCESTER HEALTHCARE	0950628				0
1.6	SOUTH DENNIS HEALTHCARE	0950664	4.9000%	523,559		523,559
1.7	WESTBOROUGH HEALTHCARE	0950682	6.5200%	696,819		696,819
1.8	WALPOLE HEALTHCARE	0950670	5.1200%	546,918		546,918
1.9	FALL RIVER HEALTHCARE	0950667	7.9900%	854,194		854,194
1.10	BRAINTREE MANOR HEALTHCARE	0950673	8.8700%	947,558		947,558
1.11	AGAWAM HEALTHCARE	0950676				0
1.12	LEE HEALTHCARE	0950679	4.0500%	433,071		433,071
1.13	OAKHILL HEALTHCARE	0950640	5.1500%	550,049		550,049
1.14	ATTLEBORO HEALTHCARE	0950610				0
1.15	CHETWYNDE HEALTHCARE	0950613				0
1.16	DEDHAM HEALTHCARE	0950616				0
1.17	DEXTER HOUSE HEALTHCARE	0950619	5.7300%	611,828		611,828
1.18	FITCHBURG HEALTHCARE	0950622	7.0100%	749,038		749,038
1.19	GARDEN PLACE HEALTHCARE	0950625	6.9100%	738,354		738,354
1.20	NORWOOD HEALTHCARE	0950637	7.0500%	753,323		753,323
1.21	THE ELMHURST HEALTHCARE	0950646	2.7800%	297,206		297,206

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
\$	\$	\$	\$	\$	\$	\$	%
		662,165					
		565,269					
		569,705					
		466,766					
		0					
		523,559					
		696,819					
		546,918					
		854,194					
		947,558					
		0					
		433,071					
		550,049					
		0					
		0					
		0					
		611,828					
		749,038					
		738,354					
		753,323					
		297,206					

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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
\$	\$	%	\$	\$
	0	6.2000%	27,374	689,539
	0	5.2900%	23,368	588,637
	0	5.3300%	23,551	593,256
	0	4.3700%	19,296	486,062
	0			0
	0	4.9000%	21,644	545,203
	0	6.5200%	28,806	725,625
	0	5.1200%	22,609	569,527
	0	7.9900%	35,312	889,506
	0	8.8700%	39,172	986,730
	0			0
	0	4.0500%	17,903	450,974
	0	5.1500%	22,739	572,788
	0			0
	0			0
	0			0
	0	5.7300%	25,293	637,121
	0	7.0100%	30,965	780,003
	0	6.9100%	30,523	768,877
	0	7.0500%	31,142	784,465
	0	2.7800%	12,286	309,492

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1.22	THE HERMITAGE HEALTHCARE	0950649	5.4300%	580,272		580,272
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		98.7000%	10,546,094	0	10,546,094
200	PART B: Total Non-MA Nursing and Residential Care Facilities					0
300	PART C: Total Non-Nursing/Residential Care Facility Business		1.3000%	139,732		139,732
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	10,685,826	0	10,685,826
	Identify Allocation Method(s) Used Above					
500						
600						

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		580,272				
0	0	10,546,094	0	0	0	0
		0				
		139,732				
0	0	10,685,826	0	0	0	0

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		0	5.4300%	23,988	604,260
0.0000%	0	0	98.7000%	435,971	10,982,065
		0			0
		0	1.3000%	5,777	145,509
0.0000%	0	0	100.0000%	441,748	11,127,574

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
3/16/2024 9:05:51 AM	(1) Footnotes and Explanations	FootnotesandExplanations.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Denise Leonard
3/16/2024 9:05:57 AM	(2) Organizational Structure	2023 Organizational Chart.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
3/16/2024 9:06:04 AM	(3) Non-MA Facilities	NonMAFacilities.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
3/16/2024 9:06:11 AM	(4) Related Party Markup, Account 9382.3	RelatedParty.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
3/16/2024 9:06:17 AM	(5) Other Administrative and General, Account 9379.5	OtherAdmin.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard

SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS**Section A - Certification by Preparer (Other than Owner, Partner, or Officer)**

1.1	<input type="checkbox"/> Use login users information to fill fields below	
1.2	Firm Name	Plante & Moran, PLLC
1.3	Preparer's Last Name	Leonard
1.4	Preparer's First Name	Denise
1.5	Preparer's Middle Name	A
1.6	Title	Partner
1.7	Preparer's Address	1111 Superior Avenue #1250
1.8	City	Cleveland
1.9	State	Ohio
1.10	Zip Code	44144
1.11	Phone Number	2162746514
1.12	Email Address	Denise.Leonard@plantemoran.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:	03/16/2024
	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	Stephan
2.3	First Name	William
2.4	Middle Name	H.
2.5	Title	CFO
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:	03/16/2024
	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	