

Stern Management Company

Version: 2023.1

Run Date: 10/02/2024

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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB260
1.2	Organization ID	21867
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	Stern Therapy Consultants
1.7	Street Address	7B Medical Park Drive
1.8	City	Pomona
1.9	State	NY
1.10	Zip	10970
1.11	Telephone	+18454143300
1.12	Fax	+18455474796
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	Chaim Millman
2.3	Firm (if not Mgmt. Company)	Stern Consultants
2.4	Title	Chief Operating Office
2.5	Street Address	7B Medical Park
2.6	City	Pomona
2.7	State	NY
2.8	Zip	10970
2.9	Telephone	+18454143300
2.10	Fax	+18455174796
2.11	E-mail address	cmillman@sternrehab.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	Stephen Bernier
3.4	Name of Contact	Zella Healthcare Consulting LLC
3.5	Title	President
3.6	Street Address	7 Eastview Drive
3.7	City	Simsbury
3.8	State	CT
3.9	Zip	06070
3.10	Telephone	+12038088197
3.11	Fax	+10000000000
3.12	E-mail address	stephen.bernier@zellahc.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	21982	ETN Family Holdings	7 Celia Court	45.00%
4.2	InDirect	21983	T Newhouse Family Trust	7 Celia Court Suffern NY 10901	49.50%
4.3	InDirect	22048	E Newhouse Family Trust	7 Celia Court Suffern NY 10901	49.50%
4.4	Direct	31798	Bezalel Stern	50 Lyncrest Drive Monsey NY 10952	55.00%
4.5	InDirect	31799	Eric Newhouse	7 Celia Court Suffern NY 10901	1.00%
400	Is this information correct?	Yes			

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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	Agawam East Rehab and Nursing LLC	0951042	ETN Family Holdings
5.2	Agawam North Rehab and Nursing LLC	0951045	ETN Family Holdings
5.3	Agawam South Rehab and Nursing LLC	0951048	ETN Family Holdings
5.4	Agawam West Rehab and Nursing LLC	0951051	ETN Family Holdings
5.5	Andover Manor Rehab and Nursing LLC	0951009	ETN Family Holdings
5.6	Andover Forest Post Acute Care Center LLC	0951063	ETN Family Holdings
5.7	Ayer Valley Rehab and Nursing LLC	0951024	ETN Family Holdings
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	2,953,744
1.2	3650.0	Other Income (Enter in Sidebar)	4,873,545
1.3	3650.4	Administrative and General Recoverable Income	424,965
1.4	3650.5	Variable Recoverable Income	396,389
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	8,648,643

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	239,531		239,531
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits	23,663		23,663
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	595,874		595,874
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	1,164,249		1,164,249

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2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	173,880		173,880
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	916,499		916,499
2.11	9392.0	Maintenance and Other Property Expenses	91,742		91,742
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	663,276	663,276	0
2.13	3650.4	Administrative and General Recoverable Income		424,965	(424,965)
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	3,868,714	1,088,241	2,780,473
2.14	9323.3	Director of Nursing Salaries	472,862		472,862
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits	46,713		46,713
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	519,575	0	519,575
2.17	9323.1	Quality Assurance Professional: Salaries	194,789		194,789
2.18	9323.5	Indirect Restorative Therapy: Salaries	1,066,506		1,066,506
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	124,602		124,602
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		396,389	(396,389)
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	1,385,897	396,389	989,508
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			0
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	13,497	(13,497)	26,994
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)	58,500	58,500	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	71,997	45,003	26,994
200	9300.0	TOTAL EXPENSES	5,846,183	1,529,633	4,316,550

Detail of Other Income, Account 3650.0

Table 3	1	2
Line #	Description	Reported
3.1	Therapy Back Office Revenue	4,679,200
3.2	Investment Income	194,345
300	SUBTOTAL: OTHER INCOME	4,873,545

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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	3,019	3,019	0
4.5	Other Advertising		0	0
4.6	Other Management Fees	659,377	659,377	0
4.7	Interest on Late Payments and Penalties	880	880	0
4.8	Interest on Working Capital		0	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	663,276	663,276	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	2.5%			
1.2		Land				0
1.3		Building				0
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements				0
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				
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

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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	162,860
1.2	1040.0	Short-term Investments	1,823,166
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	1,986,026
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	2,974,895
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	2,974,895
	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	
100	1005.0	TOTAL CURRENT ASSETS	4,960,921
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	
2.9	1652.2	Equipment – Accumulated Depreciation	
2.400	1650.0	EQUIPMENT - BOOK VALUE	0
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	0

Deferred Charges and Other Assets

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	405,087
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	0
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	405,087

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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		
400	SUBTOTAL ACCOUNT	0

Total Assets

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	5,366,008

Current Liabilities

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	90,635
6.2	2030.0	Accrued Expenses	
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	90,635
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	
6.5	2130.0	Banks	748,000
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	748,000
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	
6.10	2200.0	Accrued Payroll Tax withheld	
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	0

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6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	838,635
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	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	0
Total Liabilities			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	838,635
Net Worth			
Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	3,680,677
9.5	2530.0	Proprietor Drawings	
9.6	2540.0	Partnership/Member (LLC) Drawings	(1,955,764)
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	2,802,460
9.200	2510.0	Total Proprietorship or Partnership	4,527,373
900	2500.0	TOTAL NET WORTH	4,527,373
Total Liabilities and Net Worth			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	5,366,008

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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)	8,648,643
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	5,846,183
100		MGT-CR Net income/(loss) before reconciling items	2,802,460
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		2,802,460
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	3,680,677
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	2,802,460
5.5	2530.0	Proprietor Drawings	0
5.6	2540.0	Partnership/Member (LLC) Drawings	(1,955,764)
500	2500.0	BALANCE: CURRENT YEAR	4,527,373

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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

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

[illegible]

Table 10	1	2	3	4	5	6	7	8	9	10
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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	Wolf	Aharon	N/A	Director of Operations	100.00%	381,673			381,673
12.2	7711.1	Cohn	Deena	N/A	Director of Clinical Operations	100.00%	312,285			312,285
12.3	7712.1	Friedman	Benjamin	Officer	Chief Financial Officer	100.00%	195,173			195,173
12.4	7713.1	Lipman	Avraham	N/A	Director of Purchasin g	100.00%	190,404			190,404
12.5	7714.1	Unger	Daniella	N/A	Regional MDS Coordinato r	100.00%	189,423			189,423

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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 Expenses			
			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	Agawam East Rehab and Nursing LLC	0951042	7.6215%	191,854		191,854
1.2	Agawam North Rehab and Nursing LLC	0951045	8.8507%	222,798		222,798
1.3	Agawam South Rehab and Nursing LLC	0951048	6.7142%	169,016		169,016
1.4	Agawam West Rehab and Nursing LLC	0951051	9.1590%	230,558		230,558
1.5	Andover Forest Post Acute Care Center LLC	0951063	9.6767%	243,591		243,591
1.6	Andover Manor Rehab and Nursing LLC	0951009	10.0899%	253,990		253,990
1.7	Ayer Valley Rehab and Nursing LLC	0951024	9.1636%	230,673		230,673
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		61.2756%	1,542,480	0	1,542,480
200	PART B: Total Non-MA Nursing and Residential Care Facilities		38.7244%	974,799		974,799
300	PART C: Total Non-Nursing/Residential Care Facility Business		0.0000%			0
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	2,517,279	0	2,517,279
	Identify Allocation Method(s) Used Above					
500	Patient Days					
600						

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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
\$	\$	\$	\$	\$	\$	\$	%
20059		211,913	39,599		60,570	14,846	
23295		246,093	45,986		70,339	17,240	
17671		186,687	34,885		53,359	13,079	
24106		254,664	47,588		72,789	17,841	
25469		269,060	50,278		76,903	18,849	
26556		280,546	52,424		80,186	19,654	
24118		254,791	47,612		72,825	17,850	
161274	0	1,703,754	318,372	0	486,971	119,359	0.0000%
101920		1,076,719	201,203		307,748	75,430	
		0					
263194	0	2,780,473	519,575	0	794,719	194,789	0.0000%

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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
\$	\$	%	\$	\$
	75,416		2,057	328,985
	87,579		2,389	382,047
	66,438		1,812	289,822
	90,630		2,472	395,354
	95,752		2,612	417,702
	99,840		2,724	435,534
	90,675		2,474	395,552
0	606,330	0.0000%	16,540	2,644,996
	383,178		10,454	1,671,554
	0			0
0	989,508	0.0000%	26,994	4,316,550

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
5/30/2024 9:24:54 AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Stephen Bernier
5/30/2024 9:25:02 AM	(2) Organizational Structure	Organizational Structure.pdf	application/pdf	Stephen Bernier
5/30/2024 9:25:15 AM	(3) Non-MA Facilities	Non-MA Facilities.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Stephen Bernier
5/30/2024 9:25:26 AM	(4) Related Party Markup, Account 9382.3	Related Party Markup.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Stephen Bernier

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

1.1	[] Use login users information to fill fields below	
1.2	Firm Name	Zella Healthcare Consulting LLC
1.3	Preparer's Last Name	Bernier
1.4	Preparer's First Name	Stephen
1.5	Preparer's Middle Name	R.
1.6	Title	President
1.7	Preparer's Address	7 Eastview Drive
1.8	City	Simsbury
1.9	State	CT
1.10	Zip Code	06070
1.11	Phone Number	2038088197
1.12	Email Address	stephen.bernier@zellahc.com
1.13	Is this information correct?	Yes
1.14	[x] 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:	04/24/2024
	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	☒ Use login users information to fill fields below	
2.2	Last Name	Millman
2.3	First Name	Chaim
2.4	Middle Name	O
2.5	Title	COO
2.6	Is this information correct?	Yes
2.7	☒ 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:	04/24/2024
	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	