

Skilled Nursing Facility Cost Report
VERO HEALTH & REHAB OF SOUTH HADLEY
 Filing Year: 2021

Date: 05/31/2023
 Time: 2:43 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	VERO HEALTH & REHAB OF SOUTH HADLEY
1.2	MassHealth Provider ID	110156424A
1.3	Federal Employer Tax ID	834069025
1.4	VPN	0950754
1.5	Is the above information correct?	Yes
1.6	Facility Number	01009
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2021
1.9	Reporting Period To	12/31/2021
1.10	Street Address	573 GRANBY ROAD
1.11	City	SOUTH HADLEY
1.12	Zip	01075
1.13	Telephone	+1 (413) 532-2200
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	VERO HEALTH MANAGEMENT LLC
1.19	List the name of the entity that holds the nursing facility license.	VERO HEALTH & REHAB OF SOUTH HADLEY
1.20	List realty company names as reported on each realty company cost report.	MASSACHUSETTS SNF 2, LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	JESSE PARKER
2.2	Nursing Facility or Firm Name	THE RYBAR GROUP
2.3	Title	DIRECTOR OF REIMBURSEMENT
2.4	Street Address	3150 OWEN ROAD
2.5	City	FENTON
2.6	State	MICHIGAN
2.7	Zip Code	48430
2.8	Phone Number	+1 (989) 387-1766
2.9	Email Address	JPARKER@THERYBARGROUP.COM

Preparer Information		
<p>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.</p>		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> 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 Name	JESSE PARKER
3.3	Nursing Facility or Firm Name	THE RYBAR GROUP
3.4	Title	DIRECTOR OF REIMBURSEMENT
3.5	Street Address	3150 OWEN ROAD
3.6	City	FENTON
3.7	State	MICHIGAN
3.8	Zip Code	48430
3.9	Phone Number	+1 (989) 387-1766
3.10	Email Address	JPARKER@THERYBARGROUP.COM
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	786,300	7,897	794,197
1.2	Commercial Managed Care	1,737,252	92,729	1,829,981
1.3	Commercial Non-Managed Care	66,797	9,021	75,818
1.4	Medicare Fee-For-Service	1,727,221	145,972	1,873,193
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	4,694,618		4,694,618
1.7	MassHealth Managed Care	1,734,585		1,734,585
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,002,337		1,002,337
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	11,749,110	255,619	12,004,729

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		7,420
2.2	Revenue from Direct Therapy Services		33,821
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		214,378
200	Total Ancillary Revenue		255,619

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	1,382,543
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	778
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,383,321

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	13,388,050

SCHEDULE 3 : EXPENSES				
Nursing Expenses				
Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	118,386		118,386
1.2	Director of Nurses: Employee Benefits	7,509		7,509
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,702		13,702
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	139,597		139,597
1.7	Registered Nurses: Salaries	675,642		675,642
1.8	Registered Nurses: Employee Benefits	42,855		42,855
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	78,197		78,197
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	225,510	0	225,510
1.200	Subtotal: Registered Nurses Expenses	1,022,204		1,022,204
1.12	Licensed Practical Nurses: Salaries	1,202,341		1,202,341
1.13	Licensed Practical Nurses: Employee Benefits	76,262		76,262
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	139,155		139,155
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	644,494	0	644,494
1.300	Subtotal: Licensed Practical Nurses Expenses	2,062,252		2,062,252
1.17	Certified Nurse Aides: Salaries	1,033,677		1,033,677
1.18	Certified Nurse Aides: Employee Benefits	65,564		65,564
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	119,635		119,635
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	815,934	0	815,934
1.400	Subtotal: Certified Nurse Aides Expenses	2,034,810		2,034,810

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1.22	Nurse's Aide Training Administration	4,900	4,900	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	4,900		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,263,763		5,258,863

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,263,763		5,258,863

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	141,081		141,081
2.2	Administration: Employee Benefits	8,948		8,948
2.3	Administration: Payroll Taxes incl Workers Comp.	16,328		16,328
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	166,357		166,357
2.7	Clerical Staff: Salaries	179,890		179,890
2.8	Clerical Staff: Employee Benefits	11,410		11,410
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	20,820		20,820
2.10	Clerical Staff: Purchased Service	75,753		75,753
2.200	Subtotal: Clerical Staff Expenses	287,873		287,873
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	147,912		147,912
2.12	Office Supplies	66,175		66,175
2.13	Telecommunications (e.g. Internet, Phone)	67,511		67,511

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	18,327		18,327
2.17	Licenses and Dues: Patient Care Related Portion	24,663		24,663
2.18	Continuing Professional Education / Training and Development	1,839		1,839
2.19	Accounting Services (Not related to appeals)	12,000		12,000
2.20	Insurance: Malpractice & General Liability	135,398		135,398
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	3,154,607	3,154,607	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		19,466	19,466
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		651,116	651,116
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		22,804	22,804
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	3,628,432		1,167,211
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	4,082,662		1,621,441
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	4,082,662		1,621,441

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	574
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	16,295
2B.7	Key Person Insurance	
2B.8	Management Company Fees	599,717
2B.9	Management Consultants	
2B.10	Interest on Working Capital	84,033
2B.11	Fines, Late Fees, Penalties, including Interest	320,378
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	1,176,273
2B.15	User Fee Assessment	780,420
2B.16	Other Non-Allowable A&G Expenses	176,917
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	3,154,607

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	84,216		84,216
3.6	Plant Operation: Employee Benefits	5,342		5,342
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,747		9,747

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3.8	Plant Operation: Purchased Service	25,273		25,273
3.9	Plant Operation: Supplies and Expenses	65,934		65,934
3.10	Plant Operation: Utilities	278,790		278,790
3.11	Plant Operation: Repairs	43,374		43,374
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	512,676		512,676
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries			0
3.19	Dietary: Employee Benefits			0
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	10,613		10,613
3.22	Dietary: Purchased Service	801,416		801,416
3.23	Dietary: Supplies and Expenses	1,029		1,029
3.400	Subtotal: Dietary Expenses	813,058		813,058
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	361,805		361,805
3.28	Housekeeping/Laundry: Supplies and Expenses	3,298		3,298
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	365,103		365,103
3.31	Quality Assurance (QA) Professional: Salaries	140,884		140,884
3.32	QA Professional: Employee Benefits	8,936		8,936
3.33	QA Professional: Payroll Taxes incl Workers Comp.	16,305		16,305
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	166,125		166,125
3.36	Unit Clerk & Medical Records: Salaries	148,039		148,039

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3.37	Unit Clerk & Medical Records: Employee Benefits	9,390		9,390
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	17,134		17,134
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	174,563		174,563
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	195,473		195,473
3.49	Social Service Worker: Employee Benefits	12,398		12,398
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	22,623		22,623
3.51	Social Service Worker: Purchased Service	30,325		30,325
3.1000	Subtotal: Social Service Worker Expenses	260,819		260,819
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	657,027	657,027	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	657,027		0
3.64	Recreational Therapy/Activities: Salaries	125,721		125,721
3.65	Recreational Therapy/Activities: Employee Benefits	7,974		7,974
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,551		14,551
3.67	Recreational Therapy/Activities: Purchased Service	100		100
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,272		1,272
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	149,618		149,618
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	20,425		20,425
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	45,000		45,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	1,049		1,049
3.87	Legend Drugs	675,491	675,491	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	263,605		263,605
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	24,812		24,812
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	1,030,382		354,891
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,129,371		2,796,853
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	4,129,371		2,796,853

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	913,492	(93,959)	162,622
4.2	Long-Term Interest Expense SNF-CR	6,750		6,750
4.3	Long-Term Interest Expense REA-CR		198,298	198,298
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	138,693		138,693
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	5,478		5,478
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	693,908	693,908	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	913,492		511,841
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	913,492		511,841

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,389,288		10,188,998

Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	14,389,288		10,188,998

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	1,382,543
200	3026.0	TOTAL OTHER BUSINESS REVENUE	1,382,543

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES		0	0

SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,004,729
1A.2	Other Revenue	843
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,005,572
1A.4	Salaries and Wages	4,050,250
1A.5	Employee Benefits	(1,125,112)
1A.6	Supplies and Other (including Payroll Taxes)	8,333,800
1A.7	Interest Expense	334,492
1A.8	Provision for Bad Debt	1,176,273
1A.9	Depreciation and Amortization Expenses	227,935
1A.200	Total Operating Expenses	12,997,638
1A.300	Income(Loss) from Operations	(992,066)
	Non-Operating Income and Expenses	
1A.10	Interest Income	778
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(991,288)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(991,288)

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Detail of Extraordinary Items		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	13,388,050
2.2	Total Nursing Expenses (Schedule 3)	5,263,763
2.3	Total Administrative and General Expenses (Schedule 3)	4,082,662
2.4	Total Variable Expenses (Schedule 3)	4,129,371
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	913,492
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,389,288
200	Cost Reported Net Income(Loss)	(1,001,238)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(991,288)
3.2	Reconciling Item	CAPITAL LEASE	(9,950)
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,001,238)

SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	11,772
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	4,097,293
1.6	Less Reserve for Bad Debt	(1,338,065)
1.100	Subtotal: Net Patient Accounts Receivable	2,759,228
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	274,758
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	1,198,962
1.12	Prepaid Interest	
1.13	Prepaid Insurance	174,906
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	53,171
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	243,728
100	Total Current Assets	4,716,525

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Escrow	24,599
1A.2	Exchange	219,129
1A.100	Subtotal: Other Current Assets	243,728

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	21,836
2.4	Equipment	154,686
2.5	Software/Limited Life Assets	2,678
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	179,200

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	20,322
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(15,806)
3.100	Net Mortgage Acquisition Costs	4,516
300	Total Non-Current Assets	4,516

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,900,241

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,598,168
5.2	Accrued Expenses	33,572
5.3	Due to Insurance Payers	23,073
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	1,133,438
5.7	Accrued Salaries and Payroll Liabilities	299,020
5.8	State and Federal Taxes Payable	79,625
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	33,910
500	Total Current Liabilities	5,200,806

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Escrow	33,910
5A.100	Subtotal: Other Current Liabilities	33,910

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	841,525
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	841,525

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,042,331

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(140,852)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,001,238)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(1,142,090)

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	4,900,241

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	14,531	9,542		24,073	(593)	(1,644)	(2,237)	21,836
1.4	Equipment	135,370	130,741		266,111	(47,289)	(64,136)	(111,425)	154,686
1.5	Software/Limited Life Assets	8,190	606		8,796	(3,235)	(2,883)	(6,118)	2,678
1.6	Motor Vehicles				0			0	0
100	Total	158,091	140,889	0	298,980	(51,117)	(68,663)	(119,780)	179,200

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	4,215,415					4,215,415				
2.3	Building SNF-CR						0	2.50%	0		0
2.4	Building REA-CR	12,239,351					12,239,351	2.50%		70,434	70,434
2.5	Improvements SNF-CR	14,531		9,542			24,073	5.00%	1,644	(439)	1,205
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	135,370		130,741			266,111	10.00%	64,136	(37,524)	26,612

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2.8	Equipment REA-CR	2,669,220				2,669,220	10.00%		61,442	61,442
2.9	Software/Limited Life Assets SNF-CR	8,190		606		8,796	33.33%	2,883	46	2,929
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	19,282,077	0	140,889	0	0 19,422,966		68,663	93,959	162,622

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1979
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2015
3.3	What was the value from the most recent municipal property assessment for this facility?	4,639,300
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	70
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	62,366
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,983
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1
3.10	What is the total acreage of the facility site?	6.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,230,744

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,001,236)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	237,883
2.3	Increases (Decreases) to Cash Provided by Operating Activities	121,794
200	Net Cash from Operating Activities	(641,559)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(140,889)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(140,889)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	(253,582)
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(182,942)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(436,524)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,218,972)
500	Cash and Cash Equivalents (End of Year)	11,772

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	09/01/2021	132			132	132
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	132				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,922	33	3,149	3,908	1,900	25,196
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,922	33	3,149	3,908	1,900	25,196

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	481
3.2	0140.1	Number of MassHealth Admissions During Year	45
3.3	0150.0	Number of Discharges During Year	399
3.4	0190.0	Average Length of Stay	102
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	207
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	174

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1							
Line #	Description	1 RN Wages	2 RN Hours	3 LPN Wages	4 LPN Hours	5 CNA Wages	6 CNA Hours
1.1	Total Base Wages	402,186	10,929.9	884,569	26,371.4	887,513	47,616.1
1.2	Total Overtime Wages	49,689	963.4	127,970	2,528.2	78,951	2,736.5
1.3	Total Shift Differential	32,460		58,570		78,126	
1.4	Total Other Differentials	21,146		115,202		36,106	
100	Total	505,481	11,893.3	1,186,311	28,899.6	1,080,696	50,352.6

Detail of Nursing Services Shift Differentials

Table 2						
Line #	Description	1 Median Hourly Shift Differential: Weekday Evening	2 Median Hourly Shift Differential: Weekday Night	3 Median Hourly Shift Differential: Weekend Day	4 Median Hourly Shift Differential: Weekend Evening	5 Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	2.00	1.50	3.50	3.50
2.2	Licensed Practical Nurses	2.00	2.00	1.50	3.50	3.50
2.3	Certified Nurse Aides	1.50	1.50	1.50	3.00	3.00

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.1	104.0
3.2	Plant Operations	4	1.8	3,820.5
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	7	3.9	8,137.1
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	2.2	4,657.2
3.9	Social Services Staff	5	1.4	2,929.7
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	10	3.1	6,529.8
3.14	Administration and Officers	18	3.6	7,438.2
3.15	Security Staff			
3.16	Clerical Staff			
3.17	Director of Nurses	5	1.7	3,509.8
3.18	Registered Nurses	22	5.7	11,893.3
3.19	Licensed Practical Nurses	48	13.9	28,899.6
3.20	Certified Nurse Aides	110	24.2	50,352.6
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	236	61.6	128,271.8

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Agapes Medical Staffing INC	TIV8	40.6	2,341	57.2	3,969	7.3	368		
4.3	Amazing Hands Home Care, LLC	T25T	14.4	901	1,232.2	94,733	1,591.5	66,821		
4.4			828.0	59,311	975.0	58,489	778.4	31,725		
4.5	Excel Nursing Services, Inc.	TG6V	1,031.5	76,726	219.1	11,462	632.2	17,607		
4.6	Expert Staffing, LLC (Worcester)	T462	272.9	18,900	1,082.1	81,983	2,881.0	99,733		
4.7	Favorite Healthcare Staffing, Inc.	TOTB	14.1	854	54.1	2,959	49.2	1,353		
4.8	First Choice Staffing Services, LLC	T6U0	200.4	11,174	735.4	58,795	2,395.5	74,947		
4.9					114.4	8,462	27.0	1,190		
4.10	Intelycare, Inc.	TM7F	224.5	16,955	842.5	55,232	1,084.5	43,835		
4.11	MAS Medical Staffing (Worcester, MA)	TKYS	59.1	3,226	85.1	5,937	3,221.8	107,123		
4.12	Millennium Travel Nursing, LLC	TQYQ	43.6	2,609	2,375.0	151,893	4,499.7	140,055		
4.13	Norton and Associates Inc	TOWP	202.3	12,686	1,231.3	76,711	5,259.0	173,993		
4.14	Omni Healthcare Staffing INC	T6MI			353.6	19,842	118.0	3,484		
4.15	WW Staffing LLC	TR7R	302.9	19,827	226.4	14,027	1,531.4	53,700		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,234.3	225,510	9,583.4	644,494	24,076.5	815,934	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,234.3	225,510	9,583.4	644,494	24,076.5	815,934	0.0	0

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Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.								
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	MORIARTY	PATRICK	RN	Nursing	138,108			138,108
5.2	GUERTIN	DIANE	DON	Nursing	116,459			116,459
5.3	DENNO	JANICE	MDS COORDINA TOR	Other	103,040			103,040
5.4	GUENTHER	KATHRYN	LPN	Nursing	100,656			100,656
5.5	BUSKEY	ROBERT	LPN	Nursing	92,367			92,367

Earnings and Compensation Disclosures									
NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.									
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL

Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	CONGRESSIONAL BANK	No	1,273,505		09/01/2019	253,582	1,019,923	4.500%	80,548
2.2	IPFS	No	82,048		09/01/2020	82,048	0	5.200%	1,213
2.3	IPFS	No		83,438	09/01/2021		83,438	5.200%	2,272
200	Total Working Capital Interest						1,103,361		84,033

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 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.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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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.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
06/22/2022 3:49PM	(1) Footnotes and Explanations	Footnote Sch 1 Question 3.11.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	ERIC STEC
06/23/2022 4:45PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	ERIC STEC
06/23/2022 4:46PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	ERIC STEC
06/23/2022 9:17PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	ERIC STEC

SCHEDULE 13 : SUBMISSION AND ATTESTATION

<p>Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.</p>		
<p>Section A - Certification by Preparer (Other than Owner, Partner, or Officer)</p>		
<p>Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.</p>		
1.1	Preparer Name	JESSE PARKER
1.2	Nursing Facility or Firm Name	THE RYBAR GROUP
1.3	Title	DIRECTOR OF REIMBURSEMENT
1.4	Street Address	3150 OWEN ROAD
1.5	City	FENTON
1.6	State	MICHIGAN
1.7	Zip Code	48430
1.8	Phone Number	+1 (989) 387-1766
1.9	Email Address	JPARKER@THERYBARGROUP.COM
1.10	Is this information correct?	Yes
1.11	<p><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.</p>	
1.12	Date of Authorization:	07/27/2022
<p><i>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 1.11 and click the Save and Validate button.</i></p>		

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: 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.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	07/29/2022
2.3	Last Name	Offutt
2.4	First Name	James
2.5	Middle Name	F.
2.6	Title	CFO
2.7	Is this information correct?	Yes

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 request to CHIAcostreports.LTCF@state.ma.us along with the following information:

- a) User Name*
- b) User E-Mail Address*
- c) Organization Name*
- d) Applicable Filing Year*
- e) Reason for request*