

**Commonwealth of Massachusetts
Center for Health Information and Analysis**

**Nursing Facility Cost Report
2020 HCF-1**

Facility Name	VERO HEALTH & REHAB OF AMESBURY
VPN	0950844
Provider ID	110167411A
Balance Sheet Date	12/31/2020
Reporting Period	From: 10/01/2020 To: 12/31/2020
Street Address	22 Maple Street
City	Amesbury
Zip	01913
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	Vero Health Management LLC
Realty Company	22 MAPLE STREET HOLDINGS, LLC

Is above information accurate: Yes No

Telephone	978-388-4682
Fax	
Federal Employee Tax ID Number	842038393

Is above information accurate: Yes No

Contact Person for this report:

Name	Mckay,,Robert
Firm (if not facility)	THE RYBAR GROUP
Title	REIMBURSEMENT CONSULTANT
Street Address	3150 OWEN ROAD
City	Fenton
State	MI
Zip	48430
Telephone	810-853-6162
Fax	810-750-6733
E-mail address	RMCKAY@THERYBARGROUP.COM

Schedule1: General Information

Preparer Information: This section must be completed ONLY if this report is prepared by someone other than an Owner, Partner or Officer.

Firm Name	THE RYBAR GROUP, INC
Name of Contact	MCKAY,, ROBERT
Title	REIMBURSEMENT CONSULTANT
Street Address	3150 OWEN ROAD
City	Fenton
State	MI
Zip	48430
Telephone	810-750-6822
Fax	810-750-6733
Email address	RMCKAY@THERYBARGROUP.COM
Type of Accounting Service Performed	Other

Other Business Activities(Check all that apply):

<input type="checkbox"/>	Child Day Care	<input type="checkbox"/>	Outpatient Services
<input type="checkbox"/>	Adult Day Health	<input type="checkbox"/>	Other(describe)
<input type="checkbox"/>	Assisted Living	<input type="checkbox"/>	Other(describe)
<input type="checkbox"/>	Chapter 766 Education	<input type="checkbox"/>	Other(describe)

Legal Status(check one):

<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B)	<input type="checkbox"/>	Sole Proprietorship
<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B with 501c(3) exemption)	<input type="checkbox"/>	Governmental Entity
<input type="checkbox"/>	Massachusetts Non-Profit Corporation (Chapter 180)	<input type="checkbox"/>	Other For-Profit
<input checked="" type="checkbox"/>	Partnership	<input type="checkbox"/>	Other Non-Profit
<input type="checkbox"/>	Non Massachusetts Corporation	<input type="checkbox"/>	

Bed Licensure:

Below is the current bed information available at the Center for Health Information and Analysis.If you do not agree with the information listed, please check No below

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
10/01/2020	124	0	0	124	130

Is above Bed Licensure Information accurate: Yes No

Please enter the number of operating Medicare beds at the facility at the end of this reporting period: 124

Cost Report Related Questions:

		Yes	No	Description(if required)
1	Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule10 of the HCF-3?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?	<input type="checkbox"/>	<input type="checkbox"/>	12/31/1975
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 03/03/2020 Assessed Value: 3,920,700

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this facility. See instructions for a definition of "Owner".

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Indirect	C18236	Eamonn Reilly	18216 Bluebell Lane, Olney, MD 20832	80
Indirect	O12659	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee	1007 N Orange St. # 1450, Wilmington, DE 19801	20
Direct	O12598	Vero Health Care LLC	10500 Little Patuxent Pkwy, Suite 300, Columbia, MD 21044	100

2. List the name(s) of any Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Facility Name	VPN	Name of Owner(s)
VERO HEALTH & REHAB OF HAMPDEN	0950748	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC
VERO HEALTH & REHAB OF REVERE	0950841	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC
VERO HEALTH & REHAB OF SOUTH HADLEY	0950754	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC
VERO HEALTH & REHAB OF WATERTOWN	0950850	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC
VERO HEALTH & REHAB OF WILBRAHAM	0950751	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC
VERO HEALTH & REHAB OF WORCESTER	0950847	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC

3. If not filing an HCF-3 report, list the name(s) of any non-Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

X Not Applicable

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the facility and any direct or indirect owners listed in item #1. (For example, if the owner borrowed \$x from the facility, report the owner as 'Borrower'. If the facility borrowed \$y from the owner, list the facility as 'Borrower'.)

X Not Applicable

5. Indicate any entity, person or related party as defined in REGULATION 114.2 CMR 6.00 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.)

X Not Applicable

6. Has there been any change of ownership during the reporting year? **Yes X No**

Transaction Date	Purchased From	Purchased by
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7.If the facility is rented and an HCF-2-NH was filed, please enter the name(s), address(es), and % share of all direct and indirect Owners of the realty company with an interest of 5% or more as shown on the HCF-2-NH, Schedule 1, Question #1. See instructions for the definition of "Owner".

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Direct	CSCV Real Estate Holdings MA Villages, LLC	1416 Clarkview Road,Baltimore,MD 21209	100
Indirect	Capital Funding Group, Inc	1416 Clarkview Road,Baltimore,MD 21209	100
Indirect	CSCV REAL ESTATE HOLDINGS MA, LLC	1416 Clarkview Road,Baltimore,MD 21209	100

8.If the facility is rented and an HCF-2-NH was filed, are the owners listed in question 7 related to any non-Massachusetts nursing and/or rest homes?

If Yes, please report facilities on Schedule 1 of HCF-2-NH.

X Not Applicable

9.If the facility is rented and an HCF-2-NH was filed, what is the reporting period of the HCF-2-NH realty company data? These dates should correspond to the HCF-2-NH cost report submitted to the Center.

From	To
10/01/2020	12/31/2020

10. Has the realty company changed ownership during the reporting period?

Call the Center at (617)-701-8297 for clarification.

X Not Applicable

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	33,676	0	33,676
4426.8	Director of Nurses: Group Life/Health Insurance	1,392	0	1,392
4336.3	Director of Nurses :Pension			
4340.3	Director of Nurses :Benefits Other	25	0	25
4407.2	Director of Nurses :Payroll Taxes	3,074	0	3,074
4427.1	Director of Nurses :Workers' Compensation	703	0	703
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	38,870	0	38,870
6030.1	RN: Salaries	71,358	0	71,358
7429.2	RN: Group Life/Health Insurance	2,949	0	2,949
7529.2	RN: Pension			
7629.3	RN: Benefits Other	53	0	53
7729.2	RN: Payroll Taxes	6,514	0	6,514
7829.3	RN: Workers' Compensation	1,491	0	1,491
4630.0	SUBTOTAL: RN	82,365	0	82,365
6041.1	LPN: Salaries	253,704	0	253,704
7430.2	LPN: Group Life/Health Insurance	10,485	0	10,485
7530.2	LPN: Pension	0	0	0
7630.3	LPN: Benefits Other	187	0	187
7730.2	LPN: Payroll Taxes	23,160	0	23,160
7830.3	LPN: Workers' Compensation	5,299	0	5,299
4640.0	SUBTOTAL :LPN	292,835	0	292,835
6051.1	CNA: Salaries	291,908	0	291,908
7431.2	CNA: Group Life/Health Insurance	12,063	0	12,063
7531.2	CNA: Pension			
7631.3	CNA: Benefits Other	215	0	215
7731.2	CNA: Payroll Taxes	26,648	0	26,648
7831.3	CNA: Workers' Compensation	6,098	0	6,098
4650.0	SUBTOTAL :CNA	336,932	0	336,932
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
6025.3	SUBTOTAL: DON PURCHASED SERVICE	0		0
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**	41,949		41,949
6035.3	SUBTOTAL: RN PURCHASED SERVICE	41,949		41,949

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**	89,364		89,364
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	89,364		89,364
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	50,449		50,449
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	50,449		50,449
4306.5	Nurses' Aide Training Administration *			
4306.6	Nursing Other Required Education			
4306.7	Nursing Job Related Education			
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING			
4610.0	TOTAL NURSING EXPENSES	932,764	0	932,764

* Non-allowable Expense

** See Instructions

Schedule 3: Administrative and General Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4110.1	Administration: Salaries	25,308	0	25,308
7424.2	Administration: Group Life/Health Insurance	1,046	0	1,046
7524.2	Administration: Pensions			
7624.3	Administration: Benefits Other	19	0	19
7724.2	Administration: Payroll Taxes	2,310	0	2,310
7824.3	Administration: Workers' Compensation	529	0	529
7924.3	Administration: Purchased Service			
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	29,212	0	29,212
4170.1	Administrator-in-Training: Salaries			
7427.2	Administrator-in-Training: Group Life/Health Insurance			
7527.2	Administrator-in-Training: Pensions			
7627.3	Administrator-in-Training: Benefits Other			
7727.2	Administrator-in-Training: Payroll Taxes			
7827.3	Administrator-in-Training: Workers'Compensation			
7927.3	Administrator-in-Training: Purchased Service			
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		()	
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING			
4125.1	Officers: Salaries *			
4426.2	Officers: Group Life/Health Insurance *			
7525.2	Officers: Pensions *			
7625.3	Officers: Benefits Other *			
4411.2	Officers: Payroll Taxes *			
4424.2	Officers: Workers' Compensation *			
4339.2	Officers: Profit Sharing and Other Benefits *			
7925.3	Officers: Purchased Service			
4740.0	SUBTOTAL: OFFICERS			
4140.1	Clerical Staff: Salaries	29,708	0	29,708
7426.2	Clerical Staff: Group Life/Health Insurance	1,228	0	1,228
7526.2	Clerical Staff: Pensions			
7626.3	Clerical Staff: Benefits Other	22	0	22
7726.2	Clerical Staff: Payroll Taxes	2,712	0	2,712
7826.3	Clerical Staff: Workers' Compensation	621	0	621
7926.3	Clerical Staff: Purchased Service	17,678	0	17,678
4750.0	SUBTOTAL: CLERICAL STAFF	51,969	0	51,969

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	25,815	0	25,815
4160.3	Management Fees (see HCF-3) *	123,981	123,981	
4160.6	Management Consultants *			
4250.5	Office Supplies	7,704	0	7,704
4261.5	Telephone: Phone	4,448	0	4,448
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings	450	0	450
4295.7	Advertising--Help Wanted	3,052	0	3,052
4298.7	Advertising—Promotional *	225	225	
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion	375	0	375
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *			
4306.2	Education/Training Administration	219	0	219
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other	248	0	248
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *			
4431.7	Insurance - Malpractice & General Liability	33,192	0	33,192
4432.7	Insurance - Keyman insurance *			
4433.7	Insurance - Non-Profit DES Claims A & G Portion			
4440.0	Other expenses (description required in Footnotes and Explanations)	7,849	0	7,849
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(0)	0
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(104,279)	104,279
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(3,722)	3,722
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	207,558	16,205	191,353
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	288,739	16,205	272,534

* Non-allowable Expense

** See Instructions

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4306.1	Staff Development Coordinator: Salaries	0	0	0
7410.2	Staff Dev. Coord.:Group Life/Health Insurance			
7510.2	Staff Dev. Coord.: Pensions			
7610.3	Staff Dev. Coord.: Benefits Other			
7710.2	Staff Dev. Coord.: Payroll Taxes			
7810.3	Staff Dev. Coord.: Workers' Compensation			
7910.3	Staff Dev. Coord.: Purchased Service			
4820.0	SUBTOTAL: STAFF DEV. COORD.	0	0	0
5105.1	Plant Operation: Salaries	22,730	0	22,730
7411.2	Plant Operation:Group Life/Health Insurance	939	0	939
7511.2	Plant Operation: Pensions			
7611.3	Plant Operation: Benefits Other	17	0	17
7711.2	Plant Operation: Payroll Taxes	2,075	0	2,075
7811.3	Plant Operation: Workers' Compensation	475	0	475
5110.3	Plant Operation: Purchased Service			
5115.5	Plant Operation: Supplies and Expenses	7,586	0	7,586
5120.5	Plant Operation: Utilities	40,097	0	40,097
5130.7	Plant Operation: Repairs	16,390	0	16,390
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	90,309	0	90,309
5205.1	Dietary: Salaries			
7412.2	Dietary: Group Life/Health Insurance			
7512.2	Dietary: Pensions			
7612.3	Dietary: Benefits Other			
7712.2	Dietary: Payroll Taxes			
7812.3	Dietary: Workers' Compensation			
5220.5	Dietary: Food	6,143	0	6,143
5221.3	Dietary: Purchased Service	177,411	0	177,411
5235.5	Dietary: Supplies and Expenses	287	0	287
4840.0	SUBTOTAL: DIETARY	183,841	0	183,841
5231.1	Dietician: Salaries			
7413.2	Dietician: Group Life/Health Insurance			
7513.2	Dietician: Pensions			
7613.3	Dietician: Benefits Other			
7713.2	Dietician: Payroll Taxes			
7813.3	Dietician: Workers' Compensation			
5233.3	Dietician: Purchased Service			
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		()	
4850.0	SUBTOTAL: DIETICIAN			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries			
7414.2	Laundry: Group Life/Health Insurance			
7514.2	Laundry: Pensions			
7614.3	Laundry: Benefits Other			
7714.2	Laundry: Payroll Taxes			
7814.3	Laundry: Workers' Compensation			
5320.3	Laundry: Purchased Service	36,445	0	36,445
5330.5	Laundry: Supplies and Expenses			
5340.5	Laundry: Linen and Bedding			
4860.0	SUBTOTAL: LAUNDRY	36,445	0	36,445
5410.1	Housekeeping: Salaries			
7415.2	Housekeeping: Group Life/Health Insurance			
7515.2	Housekeeping: Pensions			
7615.3	Housekeeping: Benefits Other			
7715.2	Housekeeping: Payroll Taxes			
7815.3	Housekeeping: Workers' Compensation			
5415.3	Housekeeping: Purchased Service	54,667	0	54,667
5420.5	Housekeeping: Supplies and Expenses	313	0	313
4870.0	SUBTOTAL: HOUSEKEEPING	54,980	0	54,980
6504.1	QA Professional: Salaries			
7416.2	QA Professional: Group Life/Health Insurance			
7516.2	QA Professional: Pensions			
7616.3	QA Professional: Benefits Other			
7716.2	QA Professional: Payroll Taxes			
7816.3	QA Professional: Workers' Compensation			
7916.3	QA Professional: Purchased Service			
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		()	
4880.0	SUBTOTAL: QA PROFESSIONAL			
6505.1	Ward Clerks & Medical Records Librarian: Salaries	24,246	0	24,246
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	1,002	0	1,002
7517.2	Ward Clerk & Med Rec Lib: Pensions			
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	18	0	18
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	2,213	0	2,213
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	506	0	506
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	27,985	0	27,985

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries			
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance			
7518.2	MMQ Evaluation Nurse: Pensions			
7618.3	MMQ Evaluation Nurse: Benefits Other			
7718.2	MMQ Evaluation Nurse: Payroll Taxes			
7818.3	MMQ Evaluation Nurse: Workers' Compensation			
7918.3	MMQ Evaluation Nurse: Purchased Service			
4900.0	SUBTOTAL: MMQ EVALUATION NURSE			
6508.1	MDS Coordinator: Salaries	42,382	0	42,382
7432.2	MDS Coordinator:Group Life/Health Insurance	1,751	0	1,751
7532.2	MDS Coordinator: Pensions			
7632.3	MDS Coordinator: Benefits Other	31	0	31
7732.2	MDS Coordinator: Payroll Taxes	3,869	0	3,869
7832.3	MDS Coordinator: Workers' Compensation	885	0	885
7932.3	MDS Coordinator: Purchased Service			
4910.0	SUBTOTAL:MDS COORDINATOR	48,918	0	48,918
6540.0	Social Service Worker: Salaries	46,936	0	46,936
7420.2	Social Service Worker:Group Life/Health Insurance	1,940	0	1,940
7520.2	Social Service Worker: Pensions			
7620.3	Social Service Worker: Benefits Other	35	0	35
7720.2	Social Service Worker: Payroll Taxes	4,285	0	4,285
7820.3	Social Service Worker: Workers' Compensation	980	0	980
7920.3	Social Service Worker: Purchased Service			
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	54,176	0	54,176
6550.0	Interpreters: Salaries			
7433.2	Interpreters: GLH Insurance			
7533.2	Interpreters: Pensions			
7633.2	Interpreters: Benefits Other			
7733.2	Interpreters: Payroll Taxes			
7833.3	Interpreters: Workers' Compensation			
7933.2	Interpreters: Purchased Service			
4925.0	SUBTOTAL: INTERPRETERS			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
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7011.1	Indirect Restorative Therapy: Salaries			
7421.2	Indirect Restorative Therapy:GLH Insurance			
7521.2	Indirect Restorative Therapy: Pensions			
7621.3	Indirect Restorative Therapy: Benefits Other			
7721.2	Indirect Restorative Therapy: Payroll Taxes			
7821.3	Indirect Restorative Therapy: Workers' Compensation			
7013.3	Indirect Restorative Therapy: Consultants			
7012.1	Direct Restorative Therapy: Salaries *			
7012.2	Direct Restorative Therapy: Benefits *			
7014.3	Direct Restorative Therapy: Consultants *	108,591	108,591	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	108,591	108,591	0

7021.1	Recreational Therapy: Salaries	31,177	0	31,177
7423.2	Recreational Therapy:Group Life/Health Insurance	1,288	0	1,288
7523.2	Recreational Therapy: Pensions			
7623.3	Recreational Therapy: Benefits Other	23	0	23
7723.2	Recreational Therapy: Payroll Taxes	2,846	0	2,846
7823.3	Recreational Therapy: Workers' Compensation	651	0	651
7022.3	Recreational Therapy: Purchased Service			
7023.5	Recreational Therapy: Supplies and Expenses	558	0	558
7024.8	Recreational Therapy: Transportation *			
4940.0	SUBTOTAL: RECREATIONAL THERAPY	36,543	0	36,543

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	4,148	0	4,148
4306.3	Variable Other required education			
4306.4	Variable Job related education			
4434.7	NonProfit DES Claims Variable Portion			
6511.3	Physician Services: Medical Director	3,750	0	3,750
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other	41	0	41
6520.5	Legend Drugs *	119,730	119,730	
6522.5	House Supplies not resold	100,009	0	100,009
6523.5	Resold to private patients *	312	312	
6524.5	Resold to public patients *			
6530.0	Pharmacy Consultant	4,006	0	4,006
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	231,996	120,042	111,954
4810.0	TOTAL VARIABLE EXPENSES	873,784	228,633	645,151

* Non-allowable Expense

** See Instructions

Schedule 5: Claimed Fixed Costs

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses(from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Land HCF-1	0	0	(0)	0					
Land HCF-2-NH	0	496,177	(0)	496,177					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	0	5,295,850	(0)	5,295,850	2.5				132,396
Improvements HCF-1	0	0	(0)	0	5.0	(4565.8) 0	0	0	
Improvements HCF-2-NH	0	0	(0)	0	5.0				0
HCF Cap. Improv. HCF-1	0	0	(0)	0	5.0	(4566.8) 0	0	0	
HCF Cap. Improv. HCF-2-NH	0	0	(0)	0	5.0				0
Equipment HCF-1	0	6,243	(0)	6,243	10.0	(4570.8) 121	-504	625	
Equipment HCF-2-NH	0	510,000	(0)	510,000	10.0				51,000
HCF Cap. Equip. HCF-1	0	0	(0)	0	10.0	(4576.8) 0	0	0	
HCF Cap. Equip. HCF-2-NH	0	0	(0)	0	10.0				0
Software HCF-1	0	0	(0)	0	33.3	(4585.8) 0	0	0	
Software HCF-2-NH	0	0	(0)	0	33.3				0
HCF Cap. Software HCF-1	0	0	(0)	0	33.3	(4586.8) 0	0	0	
HCF Cap. Software HCF-2-NH	0	0	(0)	0	33.3				0

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses (from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Long-Term Interest						(4520.8) 0	0	0	143,992
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 6,101	0	6,101	0
Real Estate Taxes						(4510.8) 17,366	0	17,366	611
Personal Property Taxes						(4515.8) 0	0	0	0
Other (Explain in Schedule 20)						(4538.8) 11,921	0	11,921	27,167
Rent-Real Property-HCF-2-NH Required *						(4535.8) 193,710	193,710		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 229,219	193,206	(a) 36,013	(b)9950.2 355,166
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 391,179

* See Instructions

Schedule 6: Non Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4415.0	Interest on Late Payments, Penalties *	230	230	
4430.0	Interest on working Capital *	9,013	9,013	
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *	34,938	34,938	
8012.0	User Fee Assessment *	160,472	160,472	
8015.0	Fines, Late Charges, and Penalties *			
8025.5	State and Federal Income Taxes *			
8030.0	Refunds and Allowances *			
8040.0	Adult Day Care Expenses *			
8045.0	Assisted Living Expenses *			
8046.0	Outpatient Service Expenses *			
8047.0	Chapter 766 Program Expenses *			
8048.0	Ventilator Program Expenses *			
8049.0	Acquired Brain Injury Unit Expenses *			
8050.0	Other Special Program Expenses **			
8060.0	Hospital Expenses - Non-Nursing Facility *			
8065.0	Other Non-Nursing Facility Expenses *			
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	204,653	204,653	

* Non-allowable Expense

** See Instructions

Schedule 7: Summary and Reconciliation of Expenses

Account	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
Total Nursing Expenses (4610.0)	932,764	0	932,764
Total A&G Expenses (4710.0)	288,739	16,205	272,534
Total Variable Expenses (4810.0)	873,784	228,633	645,151
Total Fixed Costs (9950.1)	229,219	193,206	36,013
HCF-2-NH Fixed Costs Claimed (9950.2)		(355,166)	355,166
Non Nursing expenses (4960.0)	204,653	204,653	0
TOTAL OPERATING EXPENSES(4000.0)	2,529,159	287,531	2,241,628

Schedule 8: Income Schedule**Gross Income****Nursing Facility Income**

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	271,810	3005.1	8,039	3001.1	279,849
Managed Care	3003.2	45,980	3005.2	10,429	3001.2	56,409
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4	84,516	3005.4	66,864	3001.4	151,380
Medicare – Managed Care	3003.5		3005.5		3001.5	
Massachusetts Medicaid - Non-Managed Care	3003.6	1,720,927	3005.6	0	3001.6	1,720,927
Massachusetts Medicaid - Managed Care	3003.7	66,821	3005.7		3001.7	66,821
Senior Care Options & PACE	3003.8		3005.8		3001.8	
MA Medicaid Patient Resource Income	3022.6	204,140	3032.6		3001.9	204,140
Non-MA Medicaid	3022.7		3032.7		3002.1	
Veteran's Affairs and Other Public	3023.2	0	3033.2		3002.2	0
Other payers (nursing facility only)	3003.9		3005.9		3002.3	
TOTAL NURSING FACILITY INCOME	3003.0	2,394,194	3005.0	85,332	3001.0	2,479,526

Non-Nursing Facility Income

Service	Account	Income	Total
Adult Day Care	3025.3		
Hospital – Non-Nursing Facility	3026.1		
Outpatient Services	3025.5		
Assisted Living	3025.4		
Residential Care	3026.3		
Other Non-Nursing Facility	3026.2	0	
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		0
Endowment and other non-recoverable (Explain below)	3120.0		
Laundry	3140.0		
Vending Machines	3150.0		
Bad Debt Recovery	3160.0		
Prior Year Retroactive	3170.0		
Interest Income	3180.0	100	
Nurses' Aide Training Income	3185.0		
Administrative and General Recoverable (Explain below)	3191.0		
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0		
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		100
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		2,479,626

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	119,708
7014.3	Restorative Therapy: direct consultants *	108,591

Detail of Endowment and Other Non-Recoverable Income (3120.0)

Description	Amount
Subtotal	

Detail of Recoverable Income Accounts (3191.0, 3192.0, 3193.0, 3195.0, 3196.0)

Account #	Description	Amount
Subtotal		

Schedule 9: Balance Sheet**ASSETS****CURRENT ASSETS**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	389,619		
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited	59,351		
1050.0	Other Cash			
1010.0	Total Cash		448,970	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	168,539		
1066.0	Managed Care Patients (Private)	125,556		
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	659,047		
1076.0	Medicare Managed Care Patients			
1079.0	Mass. Medicaid Non-Managed Care Patients	1,125,685		
1081.0	Mass.Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients			
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients			
1089.0	Other Patients			
1140.0	Reserve for Bad Debt	(34,938)		
1060.0	Net Patient Account Receivables		2,043,889	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties			
1185.0	Other	333,580		
1150.0	Total Loans Receivable		333,580	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	174,411		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	3,461		
1260.0	Total Prepaid Expenses		177,872	
1310.0	Other Current Assets		14,642	
1005.0	TOTAL CURRENT ASSETS			3,018,953

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost			
1510.0	Land – Book Value			
1521.1	Building – Cost			
1522.2	Building – Accum. Deprc.	()		
1520.0	Building – Book Value			
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	()		
1610.0	Building Improvements – Book Value			
1626.1	Leasehold Improvements – Cost	33,939		
1627.2	Leasehold Improvements – Accum. Deprc.	(566)		
1625.0	Leasehold Improvements – Book Value		33,373	
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	()		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap. Improvements – Accum. Deprc.	()		
1615.0	HCF Cap. Improvements – Book Value			
1651.1	Equipment – Cost	6,243		
1652.2	Equipment – Accum. Deprc.	(121)		
1650.0	Equipment – Book Value		6,122	
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap. Equipment – Accum. Deprc.	()		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	()		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost			
1710.2	Software – Accum. Deprc.	()		
1710.0	Software – Book Value			
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	()		
1715.0	HCF Cap.Software – Book Value			
1500.0	TOTAL - NON CURRENT(FIXED) ASSETS			39,495

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense			
1940.0	Purchased Goodwill			
1950.0	Leasehold Deposits			
1960.0	Utility Deposits			
1970.0	Cash Surrender Value of Officer Life Insurance			
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	()		
1979.0	Construction in Progress			
1975.3	Long Term Investments			
1975.4	Non-Current Assets Whose Use is Limited			
1980.0	Other (Explain on Sch 20)			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			3,058,448

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	873,704		
2030.0	Accrued Expenses	317,628		
2040.2	Due Medicaid – Non-MA			
2040.3	Due Medicaid MA – Nursing Care			
2040.4	Due Medicaid MA – Resident Care			
2041.0	Due Medicaid - Estimated			
2045.0	Due Medicare - Actual			
2046.0	Due Medicare – Estimated			
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated			
2010.0	Total Accounts Payable		1,191,332	
2055.0	Patient Funds Due (Self-Pay)			
2060.0	Patient Funds Due (Third Party Settlement)			
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates			
2130.0	Banks			
2150.0	Other Short-Term Financing	1,611,752		
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt		1,611,752	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	119,048		
2200.0	Accr. Payroll Tax w/held	9,107		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities	85,376		
2180.0	Total Accrued Salaries & Payroll Liabilities		213,531	
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes			
2270.0	Accr. Interest Payable			
2280.0	Accr. Bonus & Profit Sharing			
2290.0	Other Current Liabilities			
2250.0	Total Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			3,016,615
	Non-Current Liabilities			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties	91,366		
2320.0	Other Long-Term Debt			
2300.0	TOTAL NON-CURRENT LIABILITIES		91,366	
2015.0	TOTAL LIABILITIES			3,107,981

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital			
2530.0	Proprietor Drawings	()		
2540.0	Partnership Drawings	()		
2545.0	Contributions			
2550.0	Net Profit / (Loss) Year-to-Date	-49,533		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		-49,533	
2500.0	TOTAL NET WORTH(2510.0)			-49,533
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			3,058,448

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	2,479,526
9610.0	Other	
9615.0	Net Assets Released from Restriction	
9620.0	Total Operating Revenue	2,479,526
	Operating Expenses	
9625.0	Salaries and Wages	1,538,439
9630.0	Employee Benefits	54,965
9635.0	Supplies and Other (including Payroll Taxes)	890,888
9640.0	Interest	9,243
9645.0	Provision for Bad Debt	34,938
9650.0	Depreciation and Amortization	686
9655.0	Total Operating Expenses	2,529,159
9660.0	Income from Operations	-49,633
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule 8,3180.0)	100
9670.0	Investment Income	
9675.0	Gains (Losses) from Investments	
9680.0	Gains (Losses) from Sale of Equipment	
9685.0	Other(Specify)	
9690.0	Total Non-Operating Revenue	100
9695.0	Net Income Before Taxes or Extraordinary Items	-49,533
9755.0	Provision for Income Tax	
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	-49,533
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	
9775.0	Other(Specify)	
9780.0	Total Cumulative Change in Accounting Principles	
9785.0	Net Income	-49,533

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	-49,533	
9810.0	Adjustments to reconcile changes in net assets (net income)	194,396	
9815.0	Increases(decreases) to cash provided by operating activities	-1,360,752	
9820.0	Net cash from operating activities		-1,215,889
	Cash flows from investing activities		
9825.0	Capital expenditures	-6,243	
9830.0	Other cash used in investing activities		
9835.0	Net cash used in investing activities		-6,243
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt		
9845.0	Payments on long-term debt and capital lease expenditures		
9850.0	Other cash used in financing activities	1,611,752	
9855.0	Net cash used in financing activities		1,611,752
9860.0	Net increase/(decrease) in cash and cash equivalents		389,620
9865.0	Cash/cash equivalents beginning of year		
9870.0	Cash/cash equivalents end of year		389,620

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	2,479,626
Total operating expenses on HCF-1 (#4000.0)	2,529,159
HCF-1 Net income/(loss) before reconciling items	-49,533 ¹

Reconciling Items

Items reported on HCF-1 but not on financials. Explain below.

Description	Amount
Subtotal	

Items reported on financials but not on HCF-1. Explain below.

Description	Amount
Subtotal	

Net income/(loss) per financials	-49,533 ²
---	----------------------

1. This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)
2. Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth**Proprietorship and Partnership**

Balance: 09/30/2020(2500.0)	¹ 0
Other: Prior Period Adjustment(s)	² 0
Capital contribution during year	0
HCF-1 Net income	-49,533
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	³ -49,533

1. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2019 HCF-1
2. Disclose all facts relative to adjustments and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.
3. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2020 HCF-1. Detail explanation for any difference.

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 1												
Nursing												
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals												
Quarter 2												
Nursing												
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals												

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 3												
Nursing												
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals												
Quarter 4												
Nursing	805	134		844	0	5,981	330	0		0	0	8,094
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	805	134		844	0	5,981	330	0		0	0	8,094

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Annual Totals												
Nursing	805	134		844	0	5,981	330	0		0	0	8,094
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	805	134		844	0	5,981	330	0		0	0	8,094

0140.0	Number of Admissions During Year	92
0140.1	Number of Massachusetts Medicaid Admissions During Year	78
0150.0	Number of Discharges During Year	45
0190.0	Average Length of Stay	180

Schedule 15: Detail of Purchased Service Nursing

(A) DON PURCHASED SERVICE NURSING (6025.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0
		(7339.2)	(6025.2)

(B) RN PURCHASED SERVICE NURSING (6035.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Intelycare, Inc.	TM7F	283.2	19,012
Fireside Staffing, Inc.	TWG5	261.3	16,395
Norton and Associates Inc	TOWP	119.3	6,542
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	663.80	41,949
		(7340.2)	(6035.2)

(C) LPN PURCHASED SERVICE NURSING (6042.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Intelycare, Inc.	TM7F	539.1	29,479
Fireside Staffing, Inc.	TWG5	874.5	50,983
Norton and Associates Inc	TOWP	127.3	6,951
North East Med Staff / Kclia, Inc	TXG4	39.3	1,951
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	1,580.20	89,364

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Intelycare, Inc.	TM7F	1,294.5	41,431
Fireside Staffing, Inc.	TWG5	27.0	764
Norton and Associates Inc	TOWP	74.5	2,112
Favorite Healthcare Staffing, Inc.	TOTB	194.9	6,142
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	1,590.90	50,449

(7342.2)

(6052.2)

Schedule 16: Supplemental Salary / Hour Data

A.Overtime Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	1,825	7848.2	26,071	7835.2	30,065
Hours*	7847.2	34	7849.2	536	7836.2	1,010

*Include total wages and the respective hours for all overtime wages. (Ex. A RN makes \$25/hour and has 100 overtime hours at time and one half & another RN makes \$20/hour and has 20 overtime hours at double time; RN Overtime Wages =\$4,550 and Hours = 120.)

B. Wage Differentials for RNs, LPNs, and CNAs

1. Shift Differential Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7850.2	1,205	7851.2	4,794	7852.2	9,441

2. Other Differential Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7853.2	816	7854.2	10,591	7855.2	36,246

*Include the increases in wages due to a shift or other differentials. (Ex.NH had shift/other differential wages and hours as follows: RN shift differential of \$1.50/ hour for 2,000 hours; RN Shift differential wages = \$3,000. Another RN had \$2.00/hour other differential for 1000 hours ; RN Other differential wages = \$2,000)

C. Detail of Administrator’s Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2020, summarize the information. This schedule should be filled out whether the administrator was paid on the HCF-1 or HCF-3.

Name	Dates of Employment	License Number	Affiliation (O, R, U) ¹
Robin Fortin	From: 10/01/2020 To: 10/27/2020	3565	U
Peter Lorigan	From: 10/28/2020 To: 12/31/2020	3561	U

1. O = Officer R = Related To Owner U = Unrelated Employee

2. Total values reported below should reflect salary and benefits for one full time administrator for one entire year.

9270.1	Salary	25,308
9270.2	Payroll Taxes	2,310
9270.3	Workers' Compensation	529
9270.4	Group Health/Life Insurance	1,046
9270.5	Pension	
9270.6	Other Benefits	19
9272.0	TOTAL ADMINISTRATOR COMPENSATION	29,212

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2		7310.2	
Plant Operations	7211.2	2	7311.2	1,024
Dietary Staff	7212.2		7312.2	
Dietician	7213.2		7313.2	
Laundry Staff	7214.2		7314.2	
Housekeeping Staff	7215.2		7315.2	
Quality Assurance	7216.2		7316.2	
Ward Clerks/Medical Records	7217.2	2	7317.2	1,029
MMQ Nurses	7218.2		7318.2	
MDS Coordinator	7232.2	2	7332.2	1,103
Social Service Staff	7220.2	3	7320.2	1,335
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2		7321.2	
Restorative – Direct	7222.2		7322.2	
Recreational Staff	7223.2	3	7323.2	1,725
Administrator	7224.2	1	7324.2	440
Officer	7225.2		7325.2	
Clerical Staff	7226.2	2	7326.2	1,306
Admin.In training	7227.2		7327.2	
DON	7228.2	2	7328.2	1,095
RNs	7229.2	2	7329.2	1,203
LPNs	7230.2	14	7330.2	7,469
CNAs	7231.2	28	7331.2	14,459
Totals		61		32,188

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name Reilly
First Name Eamonn
Title Partner

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
2540.0	100						0		0

Last Name
First Name
Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total

Schedule 18: Highest Paid Salaries

List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report

Last Name Baker
First Name Robert
Title DON

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
6020.1	100	456	29,238	0	2,438	0	0	0	0	31,676

Last Name Salley
First Name Suzanne
Title RN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6030.1	100	484	22,638	0	1,851	0	0	0	0	24,489

Last Name McNulty
First Name Donna
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6041.1	100	550	20,297	0	1,784	0	0	0	0	22,081

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

³ Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo/Da/Yr	Due Date Mo/Da/Yr	No.of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort.Acq. Costs	2020 Amort.of Mort. Acq Costs	² Bal. 10/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *	
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX			XXXX	XXXX		XXXX			

*See Instructions

a

b

c

Total Fixed Interest a + b + c (4520.8) = 0

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 10/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
CFG	No	0	1,529,217	10/01/2020	0	1,529,217	LIBOR +4.5%	7,679
IPFS	No	154,170	0	10/01/2020	71,635	82,535	3.5%	1,334

Total Working Capital Interest (4430.0) 3 9,013

Total Working Capital Debt (2100.0 less 2160.0) 1,611,752

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.

2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.

3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

Schedule 2-4 Payroll Benefits:

Benefits accounts have been allocated to each salary category based upon the percentage of salary for each category to total salaries.

Schedule 3 - Line 4440.0 Other Expenses

Description	Amount
Consulting Services	\$7,200
Background Checks	\$649
Total	\$7,849

Schedule 5 - Line 4538.8 Other

Leased equipment from nonrelated third party vendors under operating lease agreements

Schedule 22 - Line 9547.0 Other Expenses

Description	Amount
Consultant Fees	\$21,766
Legal Fees	\$5,160
Transaction Fees	\$241
Total	\$27,167

Schedule 21

Line 1185 - Other Loans Receivable is made up of 1130 - Rent Receivable on REA cost report

Line 2295 - Other Current Liabilities is made up of 2030 - Accrued Expenses on REA cost report

Schedule 21: Realty Company Balance Sheet

(This information must be taken directly from the HCF-2-NH, Schedule 5)

ASSETS**HCF-2-NH CURRENT ASSETS**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1020.0	Checking Account			
1030.0	Short-Term Investments			
1050.0	Other			
1010.0	Total Cash			
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	81,586		
1185.0	Other Loans Receivable	412,053		
1150.0	Total Loans Receivable		493,639	
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance			
1300.0	Other Prepaid Expenses *	1,070,515		
1260.0	Total Prepaid Expenses		1,070,515	
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			1,564,154

HCF-2-NH NON-CURRENT ASSETS

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	496,177		
1510.0	Land – Book Value		496,177	
1521.1	Building – Cost	5,295,850		
1522.2	Building – Accum. Deprc.	(33,099)		
1520.0	Building – Book Value		5,262,751	
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	()		
1610.0	Building Improvements – Book Value			
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	()		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap.Improvements – Accum. Deprc.	()		
1615.0	HCF Cap.Improvements – Book Value			
1651.1	Equipment – Cost	510,000		
1652.2	Equipment – Accum. Deprc.	(25,500)		
1650.0	Equipment – Book Value		484,500	
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap.Equipment – Accum. Deprc.	()		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	()		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost			
1710.2	Software – Accum. Deprc.	()		
1710.0	Software – Book Value			
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	()		
1715.0	HCF Cap.Software – Book Value			
1500.0	TOTAL - FIXED ASSETS			6,243,428

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1975.1	Mortgage Acquisition Cost	238,307		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(19,859)		
1979.0	Construction in Progress			
1980.0	Other			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			218,448
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			8,026,030

Liabilities and Net Worth**HCF-2-NH Current and Long-Term Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Notes and Loans Payable			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates			
2130.0	Banks			
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt			
2240.0	Accrued Taxes - Realty and Management		193,710	
2295.0	Other Current Liabilities		74,719	
2005.0	TOTAL CURRENT LIABILITIES			268,429
	Long Term Liabilities			
2310.0	Mortgages	7,247,330		
2320.0	Other Long-Term Debt			
2300.0	TOTAL LONG-TERM LIABILITIES			7,247,330

Net Worth – Not-For-Profit

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Net Assets			
2410.0	Unrestricted			
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
2400.0	TOTAL NET ASSETS			

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital			
2530.0	Proprietor Drawings	()		
2540.0	Partnership Drawings	()		
2545.0	Contributions	522,151		
2550.0	Net Profit / (Loss) Year-to-Date	-11,880		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		510,271	

Net Worth – Corporate

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2620.0	Capital Stock			
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	()		
2650.0	Retained Earnings			
2610.0	TOTAL CORPORATION			

2500.0	TOTAL NET WORTH			510,271
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			8,026,030
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* See Instructions

Schedule 22: Realty Company Statement of Income and Expense
(This information must be taken directly from the HCF-2-NH, Schedule 2)

INCOME

3510.0	Rental from Nursing Facility		218,343	
3520.0	Other Rental *			
3530.0	Other Income *		146	
3540.0	Recoverable Fixed Income			
3500.0	TOTAL INCOME			218,489

9540.0	Taxes, Real Estate	611	0	611
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)	143,992		143,992
9547.0	Other (Explain on sch 20)	27,167	0	27,167
9550.0	Building Depreciation	33,099	-99,297	132,396
9560.8	Building Improvement Depreciation			0
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation	25,500	-25,500	51,000
9571.0	HCF Capitalization-Equipment Depreciation			0
9575.0	Software/Limited Life Assets Depreciation			0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation			0
9580.0	Insurance-Building, Building Improvement & Equipment			0
3540.0	Recoverable Fixed Income (above)			()
9950.2	SUBTOTAL: FIXED COSTS	230,369	-124,797	355,166
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	0	0	0
9545.5	Interest on Working Capital *			
9546.0	Interest on Late Payments, Penalties *			
9530.0	SUBTOTAL: NON-ALLOWABLE EXP			
9500.0	TOTAL HCF-2-NH EXPENSES	230,369	-124,797	355,166

1 For Fixed Cost expenses, the Non-Allowable portion should be the difference between the Reported Expenses and the Allowable Fixed Costs on Schedule 4 of the HCF-2-NH.

* Non-Allowable Expense

Schedule 23

Realty Company Mortgages and Notes Payable Supporting Fixed Assets 1

(This information must be taken directly from the HCF-2-NH, Schedule 9)

³ Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo/Da/Yr	Due Date Mo/Da/Yr	No.of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort.Acq. Costs	2020 Amort.of Mort. Acq Costs	² Bal. 10/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *
Mortgage	Capital Funding VII, LLC	No	09/30/2020	09/30/2023	12	0	6,128,118	238,308	19,859	6,128,118	0	6,128,118	6.1	95,531	0
Mortgage	Banc Alliance, Inc.	No	09/30/2020	09/30/2023	0	0	674,015	0	0	674,015	0	674,015	10	17,225	0
Mortgage	Alliance Partners Holdings, LLC	No	09/30/2020	09/30/2023	0	0	286,255	0	0	286,255	0	286,255	10	7,315	0
Mortgage	Congressional Bank	No	09/30/2020	09/30/2023	0	0	158,942	0	0	158,942	0	158,942	10	4,062	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	238,308	19,859	XXXX	XXXX	7,247,330	XXXX	124,133	0

*See Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) = 143,992

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.

2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.

3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Schedule 24**Realty Company Detail of Other Operating Expenses****(This information must be taken directly from the HCF-2-NH, Schedule 3)**

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
	0	0	0
	0	0	0
	0	0	0
	0	0	0
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	0	0	0
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	0	0	0

Section A**Submission Attestation Sections**

Signatures are required to submit this cost report electronically. There are three sections that require signature: (A) Preparer certification, (B) Accuracy of Reported Costs certification by Owner, Partner or Officer and (C) Use of Public Funds certification by Owner, Partner, Officer or Administrator.

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below Name of Preparer other than Owner, Partner or Officer :

Firm Name:	THE RYBAR GROUP, INC
Preparer's Last Name:	Mckay
Middle Name:	
First Name :	Robert
Title :	REIMBURSEMENT CONSULTANT
Preparer's Address:	3150 OWEN ROAD
Phone Number:(###-###-####)	810-853-6162
Type of service performed by preparer:	Other

By checking the box below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Mckay,,Robert - Mck31148
Date of Authorization (MO/DA/YR):	06/11/2021
Submitter's acknowledgement:	X

Section B**Section B - Accuracy of Reported Costs:**

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :VERO HEALTH & REHAB OF AMESBURY

Vendor Payment Number :0950844

Reporting Period : 10/01/2020 to 12/31/2020

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. 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 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.

Enter the Name of the Owner,Partner, or Officer authorizing this certification:

Last Name:	Offutt
First Name :	James
Middle Name:	F.
Title :	CFO

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Offutt,F.,James - Off18076
Date of Authorization (MO/DA/YR):	06/11/2021
Submitter's acknowledgement:	X

Section C

Section C - Use of Public Funds:

CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR

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, the facility representative whose signature appears below, hereby certifies to the best of his/her 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. 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

Enter below the Name of the Owner, Partner, Officer or Administrator authorizing this certification:

Last Name:	Offutt
First Name :	James
Middle Name:	F.
Title :	CFO

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Offutt,F.,James - Off18076
Date of Authorization (MO/DA/YR):	06/11/2021
Submitter's acknowledgement:	X



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