

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

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

Facility Name	VERO HEALTH & REHAB OF REVERE
VPN	0950841
Provider ID	110167417A
Balance Sheet Date	12/31/2020
Reporting Period	From: 10/01/2020 To: 12/31/2020
Street Address	133 Salem Street
City	Revere
Zip	02151
Hospital Based Nursing Facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Management Company	Vero Health Management LLC
Realty Company	133 Salem Street Holdings, LLC

Is above information accurate: Yes No

Telephone	781-322-4861
Fax	
Federal Employee Tax ID Number	842062844

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	810-853-6175
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
Name of Contact	MCKAY,,ROBERT
Title	REIMBURSEMENT CONSULTANT
Street Address	3150 OWEN ROAD
City	Fenton
State	MI
Zip	48430
Telephone	810-853-6175
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	119	0	0	119	140

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: 119

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"/>	07/01/1982
10	What was the date and value of the most recent assessed property value of this facility?	<input type="checkbox"/>	<input type="checkbox"/>	Date: 03/24/2020 Assessed Value: 4,994,100

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
Direct	O12598	Vero Health Care LLC	10500 Little Patuxent Pkwy, Suite 300, Columbia, MD 21044	100
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

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 AMESBURY	0950844	2010 Reilly Family Tr, Bessemer Tr Co of DE, NA Trustee Eamonn Reilly Vero Health Care LLC
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 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
Indirect	CSCV REAL ESTATE HOLDINGS MA, LLC	1416 Clarkview Road,Baltimore,MD 21209	100
Indirect	Capital Funding Group, Inc	1416 Clarkview Road,Baltimore,MD 21209	100
Direct	CSCV Real Estate Holdings MA WR, 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	32,326	0	32,326
4426.8	Director of Nurses: Group Life/Health Insurance	2,359	0	2,359
4336.3	Director of Nurses :Pension			
4340.3	Director of Nurses :Benefits Other	49	0	49
4407.2	Director of Nurses :Payroll Taxes	3,325	0	3,325
4427.1	Director of Nurses :Workers' Compensation	693	0	693
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	38,752	0	38,752
6030.1	RN: Salaries	139,622	0	139,622
7429.2	RN: Group Life/Health Insurance	10,196	0	10,196
7529.2	RN: Pension			
7629.3	RN: Benefits Other	213	0	213
7729.2	RN: Payroll Taxes	14,360	0	14,360
7829.3	RN: Workers' Compensation	2,991	0	2,991
4630.0	SUBTOTAL: RN	167,382	0	167,382
6041.1	LPN: Salaries	267,480	0	267,480
7430.2	LPN: Group Life/Health Insurance	19,533	0	19,533
7530.2	LPN: Pension			
7630.3	LPN: Benefits Other	408	0	408
7730.2	LPN: Payroll Taxes	27,510	0	27,510
7830.3	LPN: Workers' Compensation	5,731	0	5,731
4640.0	SUBTOTAL :LPN	320,662	0	320,662
6051.1	CNA: Salaries	323,875	0	323,875
7431.2	CNA: Group Life/Health Insurance	23,651	0	23,651
7531.2	CNA: Pension			
7631.3	CNA: Benefits Other	494	0	494
7731.2	CNA: Payroll Taxes	33,310	0	33,310
7831.3	CNA: Workers' Compensation	6,939	0	6,939
4650.0	SUBTOTAL :CNA	388,269	0	388,269
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**	48,665		48,665
6035.3	SUBTOTAL: RN PURCHASED SERVICE	48,665		48,665

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**	109,043		109,043
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	109,043		109,043
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	9,309		9,309
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	9,309		9,309
4306.5	Nurses' Aide Training Administration *	21,033	21,033	
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	21,033	21,033	0
4610.0	TOTAL NURSING EXPENSES	1,103,115	21,033	1,082,082

* 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	36,237	0	36,237
7424.2	Administration: Group Life/Health Insurance	2,646	0	2,646
7524.2	Administration: Pensions			
7624.3	Administration: Benefits Other	55	0	55
7724.2	Administration: Payroll Taxes	3,727	0	3,727
7824.3	Administration: Workers' Compensation	776	0	776
7924.3	Administration: Purchased Service			
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	43,441	0	43,441
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	22,574	0	22,574
7426.2	Clerical Staff: Group Life/Health Insurance	1,648	0	1,648
7526.2	Clerical Staff: Pensions			
7626.3	Clerical Staff: Benefits Other	34	0	34
7726.2	Clerical Staff: Payroll Taxes	2,322	0	2,322
7826.3	Clerical Staff: Workers' Compensation	484	0	484
7926.3	Clerical Staff: Purchased Service	16,209	0	16,209
4750.0	SUBTOTAL: CLERICAL STAFF	43,271	0	43,271

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	20,179	0	20,179
4160.3	Management Fees (see HCF-3) *	111,599	111,599	
4160.6	Management Consultants *			
4250.5	Office Supplies	12,032	0	12,032
4261.5	Telephone: Phone	4,123	0	4,123
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings	351	0	351
4295.7	Advertising--Help Wanted	3,052	0	3,052
4298.7	Advertising—Promotional *	50	50	
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion	784	0	784
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *			
4306.2	Education/Training Administration	750	0	750
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other	238	0	238
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *			
4431.7	Insurance - Malpractice & General Liability	42,610	0	42,610
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)	21,350	0	21,350
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		()	
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		(110,167)	110,167
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		(3,932)	3,932
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	217,118	-2,450	219,568
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	303,830	-2,450	306,280

* 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			
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.			
5105.1	Plant Operation: Salaries	29,343	0	29,343
7411.2	Plant Operation:Group Life/Health Insurance	2,143	0	2,143
7511.2	Plant Operation: Pensions			
7611.3	Plant Operation: Benefits Other	45	0	45
7711.2	Plant Operation: Payroll Taxes	3,018	0	3,018
7811.3	Plant Operation: Workers' Compensation	629	0	629
5110.3	Plant Operation: Purchased Service	2,085	0	2,085
5115.5	Plant Operation: Supplies and Expenses	20,583	0	20,583
5120.5	Plant Operation: Utilities	92,922	0	92,922
5130.7	Plant Operation: Repairs	5,927	0	5,927
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	
4830.0	SUBTOTAL: PLANT OPERATION	156,695	0	156,695
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	3,571	0	3,571
5221.3	Dietary: Purchased Service	202,024	0	202,024
5235.5	Dietary: Supplies and Expenses	22	0	22
4840.0	SUBTOTAL: DIETARY	205,617	0	205,617
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	74,694	0	74,694
5330.5	Laundry: Supplies and Expenses			
5340.5	Laundry: Linen and Bedding			
4860.0	SUBTOTAL: LAUNDRY	74,694	0	74,694
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	65,022	0	65,022
5420.5	Housekeeping: Supplies and Expenses	2,102	0	2,102
4870.0	SUBTOTAL: HOUSEKEEPING	67,124	0	67,124
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	13,552	0	13,552
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	990	0	990
7517.2	Ward Clerk & Med Rec Lib: Pensions			
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	21	0	21
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	1,394	0	1,394
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	290	0	290
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	16,247	0	16,247

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	23,968	0	23,968
7432.2	MDS Coordinator:Group Life/Health Insurance	1,750	0	1,750
7532.2	MDS Coordinator: Pensions			
7632.3	MDS Coordinator: Benefits Other	37	0	37
7732.2	MDS Coordinator: Payroll Taxes	2,465	0	2,465
7832.3	MDS Coordinator: Workers' Compensation	513	0	513
7932.3	MDS Coordinator: Purchased Service			
4910.0	SUBTOTAL:MDS COORDINATOR	28,733	0	28,733
6540.0	Social Service Worker: Salaries	53,217	0	53,217
7420.2	Social Service Worker:Group Life/Health Insurance	3,886	0	3,886
7520.2	Social Service Worker: Pensions			
7620.3	Social Service Worker: Benefits Other	81	0	81
7720.2	Social Service Worker: Payroll Taxes	5,473	0	5,473
7820.3	Social Service Worker: Workers' Compensation	1,140	0	1,140
7920.3	Social Service Worker: Purchased Service			
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	63,797	0	63,797
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 *	144,400	144,400	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	144,400	144,400	0

7021.1	Recreational Therapy: Salaries	51,543	0	51,543
7423.2	Recreational Therapy:Group Life/Health Insurance	3,764	0	3,764
7523.2	Recreational Therapy: Pensions			
7623.3	Recreational Therapy: Benefits Other	79	0	79
7723.2	Recreational Therapy: Payroll Taxes	5,301	0	5,301
7823.3	Recreational Therapy: Workers' Compensation	1,104	0	1,104
7022.3	Recreational Therapy: Purchased Service	1,428	0	1,428
7023.5	Recreational Therapy: Supplies and Expenses	761	0	761
7024.8	Recreational Therapy: Transportation *			
4940.0	SUBTOTAL: RECREATIONAL THERAPY	63,980	0	63,980

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	2,000	0	2,000
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	7,500	0	7,500
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other			
6520.5	Legend Drugs *	115,679	115,679	
6522.5	House Supplies not resold	110,874	0	110,874
6523.5	Resold to private patients *	1,441	1,441	
6524.5	Resold to public patients *			
6530.0	Pharmacy Consultant	1,500	0	1,500
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	238,994	117,120	121,874
4810.0	TOTAL VARIABLE EXPENSES	1,060,281	261,520	798,761

* 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	1,411,982	(0)	1,411,982					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	0	1,398,018	(0)	1,398,018	2.5				34,950
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	7,820	(208)	7,612	10.0	(4570.8) 208	-574	782	
Equipment HCF-2-NH	0	490,000	(0)	490,000	10.0				49,000
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	75,400
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 7,562	0	7,562	0
Real Estate Taxes						(4510.8) 24,049	0	24,049	320
Personal Property Taxes						(4515.8) 0	0	0	0
Other (Explain in Schedule 20)						(4538.8) 31,726	0	31,726	14,224
Rent-Real Property-HCF-2-NH Required *						(4535.8) 114,333	114,333		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 177,878	113,759	(a) 64,119	(b)9950.2 173,894
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 238,013

* 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 *			
4430.0	Interest on working Capital *	9,384	9,384	
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *	32,244	32,244	
8012.0	User Fee Assessment *	179,883	179,883	
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 *	221,511	221,511	

* 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)	1,103,115	21,033	1,082,082
Total A&G Expenses (4710.0)	303,830	-2,450	306,280
Total Variable Expenses (4810.0)	1,060,281	261,520	798,761
Total Fixed Costs (9950.1)	177,878	113,759	64,119
HCF-2-NH Fixed Costs Claimed (9950.2)		(173,894)	173,894
Non Nursing expenses (4960.0)	221,511	221,511	0
TOTAL OPERATING EXPENSES(4000.0)	2,866,615	441,479	2,425,136

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

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	58,560	3005.1		3001.1	58,560
Managed Care	3003.2	356,448	3005.2	5,281	3001.2	361,729
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4	174,405	3005.4	104,796	3001.4	279,201
Medicare – Managed Care	3003.5		3005.5		3001.5	
Massachusetts Medicaid - Non-Managed Care	3003.6	1,226,322	3005.6		3001.6	1,226,322
Massachusetts Medicaid - Managed Care	3003.7	137,002	3005.7		3001.7	137,002
Senior Care Options & PACE	3003.8		3005.8		3001.8	
MA Medicaid Patient Resource Income	3022.6	169,175	3032.6		3001.9	169,175
Non-MA Medicaid	3022.7	0	3032.7		3002.1	0
Veteran's Affairs and Other Public	3023.2		3033.2		3002.2	
Other payers (nursing facility only)	3003.9		3005.9		3002.3	
TOTAL NURSING FACILITY INCOME	3003.0	2,121,912	3005.0	110,077	3001.0	2,231,989

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		
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		
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		
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		
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		2,231,989

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	1,156,790
4110.1	Restorative Therapy: direct consultants *	144,400

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	16,243		
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited	0		
1050.0	Other Cash			
1010.0	Total Cash		16,243	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	110,793		
1066.0	Managed Care Patients (Private)	246,374		
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	361,039		
1076.0	Medicare Managed Care Patients	0		
1079.0	Mass. Medicaid Non-Managed Care Patients	1,263,375		
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	(32,244)		
1060.0	Net Patient Account Receivables		1,949,337	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	646		
1185.0	Other	259,014		
1150.0	Total Loans Receivable		259,660	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	216,512		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	1,178		
1260.0	Total Prepaid Expenses		217,690	
1310.0	Other Current Assets		87,076	
1005.0	TOTAL CURRENT ASSETS			2,530,006

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			
1627.2	Leasehold Improvements – Accum. Deprc.	()		
1625.0	Leasehold 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	7,820		
1652.2	Equipment – Accum. Deprc.	(208)		
1650.0	Equipment – Book Value		7,612	
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			7,612

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	29,591		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(493)		
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			29,098
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			2,566,716

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	1,001,285		
2030.0	Accrued Expenses	225,066		
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	24,919		
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated			
2010.0	Total Accounts Payable		1,251,270	
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	1,596,943		
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt		1,596,943	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	132,902		
2200.0	Accr. Payroll Tax w/held	10,167		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities	84,365		
2180.0	Total Accrued Salaries & Payroll Liabilities		227,434	
	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			3,075,647
	Non-Current Liabilities			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties	110,320		
2320.0	Other Long-Term Debt	15,375		
2300.0	TOTAL NON-CURRENT LIABILITIES		125,695	
2015.0	TOTAL LIABILITIES			3,201,342

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	-634,626		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		-634,626	
2500.0	TOTAL NET WORTH(2510.0)			-634,626
2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			2,566,716

Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	2,231,989
9610.0	Other	
9615.0	Net Assets Released from Restriction	
9620.0	Total Operating Revenue	2,231,989
	Operating Expenses	
9625.0	Salaries and Wages	1,014,770
9630.0	Employee Benefits	95,373
9635.0	Supplies and Other (including Payroll Taxes)	1,714,144
9640.0	Interest	9,383
9645.0	Provision for Bad Debt	32,244
9650.0	Depreciation and Amortization	701
9655.0	Total Operating Expenses	2,866,615
9660.0	Income from Operations	-634,626
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	
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	0
9695.0	Net Income Before Taxes or Extraordinary Items	-634,626
9755.0	Provision for Income Tax	
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	-634,626
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	
9775.0	Other(Specify)	
9780.0	Total Cumulative Change in Accounting Principles	0
9785.0	Net Income	-634,626

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	-634,627	
9810.0	Adjustments to reconcile changes in net assets (net income)	208	
9815.0	Increases(decreases) to cash provided by operating activities	-946,280	
9820.0	Net cash from operating activities		-1,580,699
	Cash flows from investing activities		
9825.0	Capital expenditures		
9830.0	Other cash used in investing activities		
9835.0	Net cash used in investing activities		
	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	1,596,943	
9855.0	Net cash used in financing activities		1,596,943
9860.0	Net increase/(decrease) in cash and cash equivalents		16,244
9865.0	Cash/cash equivalents beginning of year		
9870.0	Cash/cash equivalents end of year		16,244

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	2,231,989
Total operating expenses on HCF-1 (#4000.0)	2,866,615
HCF-1 Net income/(loss) before reconciling items	-634,626 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	-634,626 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	-634,626
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	3 -634,626

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	180	382		444		6,855	690					8,551
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	180	382		444		6,855	690					8,551

	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	180	382		444		6,855	690					8,551
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	180	382		444		6,855	690					8,551

0140.0	Number of Admissions During Year	148
0140.1	Number of Massachusetts Medicaid Admissions During Year	108
0150.0	Number of Discharges During Year	78
0190.0	Average Length of Stay	110

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			
Kavida Healthcare, Inc	TVTE	325.6	22,445
Intelycare, Inc.	TM7F	343.8	26,220
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	669.40	48,665
		(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			
Kavida Healthcare, Inc	TVTE	1,155.3	73,778
Intelycare, Inc.	TM7F	511.7	35,265
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	1,667.00	109,043

(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			
Kavida Healthcare, Inc	TVTE	159.0	4,662
Intelycare, Inc.	TM7F	124.6	4,647
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	283.60	9,309

(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	28,668	7848.2	27,461	7835.2	34,288
Hours*	7847.2	541	7849.2	523	7836.2	1,237

*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	557	7851.2	1,680	7852.2	4,420

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

	Account	RN	Account	LPN	Account	CNA
Wages*	7853.2	866	7854.2	2,305	7855.2	3,511

*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
Kevin Diehl	From: 10/01/2020 To: 11/16/2020	3459	U
Antonio Porcheddu	From: 11/16/2020 To: 12/31/2020	5649	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	36,237
9270.2	Payroll Taxes	3,727
9270.3	Workers' Compensation	776
9270.4	Group Health/Life Insurance	2,646
9270.5	Pension	
9270.6	Other Benefits	55
9272.0	TOTAL ADMINISTRATOR COMPENSATION	43,441

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	938
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	859
MMQ Nurses	7218.2		7318.2	
MDS Coordinator	7232.2	1	7332.2	525
Social Service Staff	7220.2	3	7320.2	1,436
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2		7321.2	
Restorative – Direct	7222.2		7322.2	
Recreational Staff	7223.2	6	7323.2	3,001
Administrator	7224.2	1	7324.2	573
Officer	7225.2		7325.2	
Clerical Staff	7226.2	2	7326.2	1,050
Admin.In training	7227.2		7327.2	
DON	7228.2	2	7328.2	1,049
RNs	7229.2	7	7329.2	3,687
LPNs	7230.2	14	7330.2	7,497
CNAs	7231.2	32	7331.2	16,922
Totals		72		37,537

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
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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 Belizaire-Jeudy
First Name Cherlene
Title RN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
6030.1	100	456	26,758	0	2,511	0	0	0	0	29,269

Last Name Robinson
First Name Monique
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	456	22,824	0	2,142	0	94	0	0	25,060

Last Name Rameses
First Name Janvier
Title RN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6030.1	100	621	22,339	0	2,173	0	0	0	0	24,512

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	1,491,108	10/01/2020	0	1,491,108	LIBOR +4.5%	7,673
IPFS	No	197,690	0	10/01/2020	91,855	105,835	6.5	1,711

Total Working Capital Interest (4430.0) 3

9,384

Total Working Capital Debt (2100.0 less 2160.0)

1,596,943

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	\$20,700
Background Checks	\$650
Total	\$21,350

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	\$11,398
Legal Fees	\$2,700
Transaction Fees	\$126

Total \$14,224

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	42,724		
1185.0	Other Loans Receivable	215,768		
1150.0	Total Loans Receivable		258,492	
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance			
1300.0	Other Prepaid Expenses *	43,048		
1260.0	Total Prepaid Expenses		43,048	
1310.0	Other Current Assets		551,767	
1005.0	TOTAL CURRENT ASSETS			853,307

HCF-2-NH NON-CURRENT ASSETS

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	1,411,982		
1510.0	Land – Book Value		1,411,982	
1521.1	Building – Cost	1,398,018		
1522.2	Building – Accum. Deprc.	(8,738)		
1520.0	Building – Book Value		1,389,280	
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			
1652.2	Equipment – Accum. Deprc.	()		
1650.0	Equipment – Book Value			
1661.1	HCF Cap.Equipment – Cost	490,000		
1662.2	HCF Cap.Equipment – Accum. Deprc.	(24,500)		
1660.0	HCF Cap.Equipment – Book Value		465,500	
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			3,266,762

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1975.1	Mortgage Acquisition Cost	124,790		
1975.2	Accumulated Amortization of Mortgage Acq. Cost	(10,399)		
1979.0	Construction in Progress			
1980.0	Other			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			114,391
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			4,234,460

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		101,435	
2295.0	Other Current Liabilities		73,452	
2005.0	TOTAL CURRENT LIABILITIES			174,887
	Long Term Liabilities			
2310.0	Mortgages			
2320.0	Other Long-Term Debt	3,795,003		
2300.0	TOTAL LONG-TERM LIABILITIES			3,795,003

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	273,419		
2550.0	Net Profit / (Loss) Year-to-Date	-8,849		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		264,570	

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			264,570
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			4,234,460
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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		114,333	
3520.0	Other Rental *			
3530.0	Other Income *			
3540.0	Recoverable Fixed Income			
3500.0	TOTAL INCOME			114,333

9540.0	Taxes, Real Estate	320	0	320
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)	75,400		75,400
9547.0	Other (Explain on sch 20)	14,224	0	14,224
9550.0	Building Depreciation	8,738	-26,213	34,951
9560.8	Building Improvement Depreciation			0
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation	24,500	-24,500	49,000
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	123,182	-50,713	173,895
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)			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	123,182	-50,713	173,895

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	3,208,937	124,788	10,399	3,208,937	0	3,208,937	6.1	50,024	0
Mortgage	Banc Alliance, Inc.	No	09/30/2020	09/30/2023	0	0	352,942	0	0	352,942	0	352,942	10	9,020	0
Mortgage	Alliance Partners Holdings, LLC	No	09/30/2020	09/30/2023	0	0	149,895	0	0	149,895	0	149,895	10	3,831	0
Mortgage	Congressional Bank	No	09/30/2020	09/30/2023	0	0	83,229	0	0	83,229	0	83,229	10	2,126	0
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX	124,788	10,399	XXXX	XXXX	3,795,003	XXXX	65,001	0

*See Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) = 75,400

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
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
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 REVERE

Vendor Payment Number :0950841

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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