

Rest Home Cost Report User Guide

The HCF-4 serves the dual purpose of being a report to the Center that accurately reflects the complete financial condition of the facility, and at the same time, a claim for reimbursement. To accomplish the latter, columns numbered 2 and 3, labeled "Self-Disallowed Expenses" and "Automatically Disallowed Expenses" on the Statement of Profit and Loss have been provided to report non-allowable expenses and additional costs allocated to the facility by the management and/or realty companies. Additionally, column 2, "Self-Disallowed Expenses", is to be used for reporting specific costs that are NOT "ordinary and necessary" from a generally-accepted accounting or IRS standpoint, and which are not directly related to the care of publicly-aided residents; thus not reimbursable under current regulations. It is expected that the preparers and signatories of this cost report have a strong understanding of the regulations that govern cost reporting and reimbursement (101 CMR 204.00).

Cell Key	
Blue	Input by Data Submitter
Orange	Computation
Yellow	Derived from another Tab
Dotted Blue	From Cell on this Tab
Red	Non-Allowable Expense
Red Border Blue	Accepts Negative values

Tips For Completing the Cost Report

Cost Report Due Date: 8/21/2023

Use whole dollar amounts.

For accounts or fields with no amounts or entry, leave blank.

For assistance with completing this form, email the LTCF Help Desk at: Costreports.LTCF@Chiamass.gov

Cost Report Instructions

Detailed instructions for each line in the cost report is located at :

[Information for Data Submitters: Resident Care Facility Cost Reports](#)

* Preparer is to refer to the instruction guide for properly completing this line.
 ** Preparer is required to provide details in the Footnotes schedule of this cost report.

Cost Report Schedule and Table Index

General Information	Facility Information	Table 1
	Other Business Activities	Table 1A
	Bed License Information	Table 1B
	Contact Information	Table 2
	Preparer Information	Table 3
Disclosures	Direct and Indirect Owners	Table 1
	Other Owned Facilities	Table 2
	Indebtedness	Table 3
	Related Party Transactions	Table 4
	Sole Proprietor, Partnership, Corporate Information	Table 5
Balance Sheet	Five Highest Paid Salaries	Table 6
	Current Assets	Table 1
	Fixed Assets	Table 2
	Deferred Charges and Other Assets	Table 3
	Current Liabilities	Table 4
	Long-Term Liabilities	Table 5
	Net Worth	Table 6
Profit Loss	Balance Sheet Check	Table 7
	Gross Income	Table 1
	Detail of Ancillary Services Expenses	Table 1A
	Expenses	Table 2
	Detail of Clerical Salaries	Table 2A
	Detail of Other Accounting Expenses	Table 2B
	Detail of Other Operating Expenses	Table 2C
	Detail of Other Rent Expenses	Table 2D
	Detail of Other Medical Services Expenses	Table 2E
	Reconciliation of Reported Operating Expenses to Allowable Operating Expenses	Table 3
Resident Days	Reconciliation of Cost Reported Net Income to Financial Statement (Book) Net Income	Table 4
	Resident Days January 1 - March 31	Table 1
	Resident Days April 1 - June 30	Table 2
	Resident Days July 1 - September 30	Table 3
	Resident Days October 1 - December 31	Table 4
	Annual Resident Day January 1 - December 31	Table 5
	Additional Patient Day Information	Table 6
Claimed Fixed Assets	Claimed Fixed Asset Expenses	Table 1
	Other Claimed Fixed Asset Expenses	Table 2
	Total Claimed Fixed Asset Expenses	Table 3
	General Fixed Costs Information	Table 4
	Changes in Facility or Realty Company Ownership	Table 5
	New Facilities, Major Additions and Substantial Capital Expenditures	Table 6
	Determination of Need Project Details	Table 7
Mortgages & Notes	Mortgages and Notes Supporting Fixed Assets	Table 1
	Working Capital Debt	Table 2
Wages & Benefits	Detail of Staff, Hours, Salary, and Benefits by Position	Table 1
	Footnotes	Table 1
Certification	Certification by Preparer	Table 1
	Certification by Owner, Partner, or Officer	Table 2
HCF-3 RH - Management Company	Prepared to Complete Paper Version	NA
HCF-2 RH - Realty Company	Part I - Facility Specific Realty Company Information and Disclosures	Part I
	Part II - Condensed Facility Specific Realty Company Financial Information	Part II
	Part III - Facility Specific Realty Company Claimed Fixed Asset Expenses	Part III
	Part IV - Facility Specific Realty Company Mortgages & Notes Payable	Part IV

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : GENERAL INFORMATION

Please check one:

<input type="checkbox"/>	New Facility Requesting a Rate	Refer to 101 CMR 204.00 for what type of cost data must be submitted.
<input type="checkbox"/>	Private Facility Requesting a Public Rate	
<input type="checkbox"/>	Annual Report	
<input type="checkbox"/>	Report of Major Addition or Substantial Capital Expenditure	

Facility Information

Table 1	Description	1
Line #		
1.1	VPN	55110071
1.2	Provider ID/MMIS ID	110182845A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2021
1.4	Name of Facility	Ring Homecare LLC d/b/a Ann's Rest Ho
1.5	Street Address	66 Bowdoin Avenue
1.6	City	Dorchester
1.7	Zip	02121
1.8	Telephone	617-825-1793
1.9	Federal Employer Identification Number	86-3097009
1.10	Responsible Person's Name	Candace Weekes-Best
1.11	Responsible Person's Email	cwb@wellspringhomecare.org
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Candace Weekes-Best
1.14	List Email of Person to Receive Rate Notifications	cwb@wellspringhomecare.org
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Profit
1.16	Legal Status (Select from Dropdown Menu)	10. Limited Liability Corporation
1.17	Does this facility have other business activities? If Yes, Explain in Table 1A.	No
1.18	Enter the number of Level IV licensed geriatric beds.	13
1.19	Enter the facility's constructed bed capacity.	13
1.20	Has there been a change in licensed beds during the year? If yes, complete Bed License Information Table 1B in the adjacent table.	No
1.21	Date of purchase by current owner (MM/DD/YYYY)	2/4/2022
1.22	Has the facility had a change in long-term financing during this cost report year?	Yes
1.23	Is the facility managed by a management company?	No
1.24	If line 1.23 is Yes, list the COMBO# of the management company as reported on the management company cost report.	N/A
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	N/A
1.26	Are you completing the HCF-2 RH (Realty Company Report) Tab in this Excel Workbook?	No
1.27	List realty company name(s) as reported on each realty company cost report.	N/A
1.28	Does the Balance Sheet schedule include any capitalized leases reported as assets? If yes, report the lease payments as a liability and include the lease on the Mortgages & Notes schedule.	No
1.29	Does the Profit Loss schedule include any expenses that have not been paid and reported as accrued liabilities, such as pension costs or self-insured workers' compensation? If yes, the unpaid or unfunded portions must be reported in column 2 of the Profit Loss schedule as self-disallowed expenses.	No
1.30	Does the Profit Loss schedule include any expenses for services of non-paid workers (volunteers) as provided in 101 CMR 204.07(6)? If yes, provide details of amounts and account numbers in the Footnotes schedule.	No
1.31	Did you report any employee's salary in more than one expense account? If yes, explain methodology of cost-splitting the salary in the Footnotes schedule.	Yes
1.32	Did you report any accrued expenses incurred in periods other than the current cost report period? If yes, you must report details of accrued expenses not related to the current cost report period in the Footnotes schedule.	No

Table 1A	1	2
Line #	Other Business Activity	Select Yes/No from Dropdown Menu
1A.1	Child Day Care	No
1A.2	Adult Day Care	No
1A.3	Assisted Living	No
1A.4	Other:	No

Explain:

Bed License Information

Table 1B	1	2	3
Line #	Date From	Date To	# of Beds
1B.1	2/4/2022	12/31/2022	13
1B.2			
1B.3			

Contact Information

Table 2	Description	1
Line #		
2.1	Contact Person Name	MATTHEW S. BAVOLACK
2.2	Residential Care Facility or Firm Name	MARCUM LLP
2.3	Title	PRINCIPAL
2.4	Street Address	555 LONG WHARF DRIVE
2.5	City	NEW HAVEN
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	203-781-9680
2.9	Email Address	MATTHEW.BAVOLACK@MARCUM LLP.COM

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3	Description	1
Line #		
3.1	I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	<input type="checkbox"/>
3.2	Preparer Name	MATTHEW S. BAVOLACK
3.3	Preparer's Affiliation	ACCOUNTING FIRM
3.4	Nursing Facility or Firm Name	MARCUM LLP
3.5	Title	PRINCIPAL
3.6	Street Address	555 LONG WHARF DRIVE
3.7	City	NEW HAVEN
3.8	State	CT
3.9	Zip Code	06511
3.10	Phone Number	203-781-9680

3.11	Email Address	MATTHEW.BAVOLACK@MARCUM LLP.COM
3.12	Type of Accounting Service Performed	Other

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : DISCLOSURES

IMPORTANT: This schedule is an integral part of the HCF-4 cost report. This schedule must be completed in its entirety. When completing this schedule the following definitions of direct and indirect beneficial owner apply: 1) A **direct owner** is defined as a person or entity having any rights or benefits of ownership and having *an interest of record* in any partnership, joint venture, corporation or other entity. 2) An **indirect beneficial owner** is defined as a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any understanding or relationship with a person or entity, *resulting in benefits of ownership which are not of record*. It is incumbent upon the owner to fully disclose such interest. This schedule MUST be completed in its entirety.

Direct and Indirect Owners

List all direct and indirect owners with an interest of 5% or more in this facility. If the facility is owned by a corporation, chain, or trust, list the name of the corporation, chain, or beneficial owner under "Owner Name".

Line #	1 Owner Name (Last, First)	2 Address	3 Percent Ownership	4 Select Ownership Type	5 Select Direct or Indirect?
1.1	Condase Weekes-Best	44 Marshall's Corner Road, Brockton MA 02301	51.0%	Person	Direct
1.2	Danny Best	44 Marshall's Corner Road, Brockton, MA 02301	49.0%	Person	Direct
1.3					
1.4					
1.5					
1.6					

Other Owned Facilities

List the name(s) of any other nursing and/or residential care facilities in which the owners listed in Table 1 own, directly or indirectly, an interest of 5% or more.

Line #	1 Nursing and/or Rest Home	2 VPN	3 Name of Owner	4 Company Address	5 % Ownership
2.1	Burgoyne's Rest Home	S110072	Condase Weekes-Best	44 Marshall's Corner Road, Brockton MA 02301	51.0%
2.2	Burgoyne's Rest Home	S110072	Danny Best	44 Marshall's Corner Road, Brockton MA 02301	49.0%
2.3					
2.4					
2.5					

Indebtedness

List all indebtedness (mortgages, deeds, trust instruments, notes, or other financial information) of (1) the facility to the direct or indirect owners listed in Table 1 or (2) that the direct or indirect owners listed in Table 1 owe to the facility.

Line #	1 Select type of debt	2 Select Payable From	3 Original Debt Amount	4 Date Issued	5 Balance 12/31	6 Select Payable To	7 List Owners Name
3.1							
3.2							
3.3							
3.4							
3.5							

Related Party Transactions

Indicate any entity, person, or related party as defined in 101 CMR 204.04 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.]

Line #	1 Entity/Person	2 Goods/Services	3 Billing/Compensation	4 Mark up	5 Cost	6 Account Posted	7 Name of Owner	8 % Ownership
4.1					-			
4.2					-			
4.3					-			
4.4					-			
4.5					-			
4.6					-			

Sole Proprietor, Partnership, or Corporate Information

This schedule is used to report the names of the legal owners of the business and to disclose the salary and other compensation paid to owners as well as what accounts were charged. Sole proprietors should report the same amount as reported in the draw account and under no circumstances should any amount be claimed for personal services in an account other than draw. If additional space is needed, use the Footnotes and Explanations Tab.

Line #	1 Select Owner, Partner, Officer	2 Owner Name	3 Owner Title	4 % Time Devoted	5 Salary	6 Employee Benefits	7 Payroll Taxes	8 Workers' Comp.	9 Gr. Life/Health Ins.	10 Draw	11 Other	12 Total
5.1										-		
5.2										-		
5.3										-		
5.4										-		
5.5										-		
5.6										-		
5.7										-		
5.8										-		

Five Highest Paid Salaries

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

Line #	1 Name	2 Title	3 % Time Devoted - Administrative	4 % Time Devoted - Plant Operation, Maintenance, and Security	5 % Time Devoted - Medical Services	6 % Time Devoted - Other	7 Total Time (Must equal 100%)	8 Salary	9 Employee Benefits	10 Payroll Taxes	11 Workers' Comp.	12 Gr. Life/Health Ins.	13 Draw	14 Other	15 Total
6.1	Desiree Vert	Residential Manager	50.00%	30.00%	20.00%		100.00%	31,469		3,068					34,537
6.2	Delaney Darrow	Maintenance Manager	5.00%	95.00%			100.00%	30,505		3,003					33,508
6.3	Susan Travers	Administrator	50.00%	50.00%			100.00%	28,461		2,775					31,236
6.4	Nancy Sandoval	Responsible Person	90.00%	10.00%	10.00%		100.00%	18,721		1,825					20,546
6.5	Jordan Bullard	Responsible Person	90.00%	10.00%	10.00%		100.00%	17,960		1,731					19,711

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : BALANCE SHEET

Current Assets

Table 1			1	
Line #	Account #	Description	Account Balance	
<i>Cash and Cash Equivalents</i>				
1.1	1020.0	Cash - Checking Account	6,267	
1.2	1030.0	Cash - On Hand	0	
1.3	1040.0	Temporary Investments	0	
1.4	1050.0	Other Cash	0	
1.100	1010.0	Total Cash and Cash Equivalents	6,267	
<i>Accounts Receivable</i>				
1.5	1080.0	Private Patients	0	
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	0	
1.7	1104.1	Publicly-Aided - MA Commission for the Blind LV IV	0	
1.8	1101.2	Publicly-Aided - VA and Other Public	0	
1.9	1140.0	Reserve for Bad Debts	0	
1.200	1060.0	Total Accounts Receivable	-	
<i>Loans Receivable</i>				
1.10	1160.0	Loans Receivable from Officers/Owners	0	
1.11	1170.0	Loans Receivable from Employees	0	
1.12	1180.0	Loans Receivable from Affiliates/Related Parties	0	
1.13	1185.0	Other Loans Receivable	0	
1.300	1150.0	Total Loans Receivable	-	
1.14	1190.0	Interest Receivable	0	
1.15	1210.0	Supply Inventory	0	
<i>Prepaid Expenses</i>				
1.16	1270.0	Prepaid Interest	0	
1.17	1280.0	Prepaid Insurance	0	
1.18	1290.0	Prepaid Taxes	0	
1.19	1295.0	Capitalized Pre-Opening Costs *	0	
1.20	1300.0	Other Prepaid Expenses *	0	
1.400	1260.0	Subtotal Prepaid Expenses	-	
1.21	1310.0	Other Current Assets	0	
100	1005.0	Total Current Assets	6,267	

Fixed Assets

Do not report fully depreciated assets on this table.

Table 2			1	2	3
Line #	Account #	Description	Cost	Accumulated Depreciation	Net Book Value
2.1	1510.0	Land	0	0	0
2.2	1520.0	Building	600,000	(18,333.00)	581,667
2.3	1610.0	Building Improvements	0	0	0
2.4	1625.0	Leasehold Improvements	0	0	0
2.5	1630.0	Other Improvements	0	0	0
2.6	1650.0	Equipment	27,396	(2,511.00)	24,885
2.7	1700.0	Motor Vehicles	0	0	0
2.8	1710.0	Software/Limited Life Assets	0	0	0
200	1500.0	Total Non-Current Fixed Assets	606,552		

Deferred Charges and Other Assets

Table 3			1	
Line #	Account #	Description	Account Balance	
3.1	1910.0	Organization Expense	0	
3.2	1940.0	Purchased Goodwill	26,000	
3.3	1950.0	Leasehold Deposits	0	
3.4	1960.0	Utility Deposits	0	
3.5	1970.0	Cash Surrender Value of Officer Life Insur.	0	
3.6	1975.1	Mortgage Acquisition Costs *	0	
3.7	1975.2	Accumulated Amortization of Mortgage Acquisition Costs	0	

3.8	1975.0	Unamortized Mortgage Acquisition Costs	-
3.9	1979.0	Construction in Progress *	
3.10	1980.0	Other **	33,249
3.100	1900.0	Total Deferred Charges and Other Assets	59,249
300	1000.0	Total Assets	672,068

Current Liabilities

Table 4			1
Line #	Account #	Description	Account Balance
Accounts Payable			
4.1	2020.0	Trade Payables	15,848
4.2	2030.0	Accrued Expenses	
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	15,848
4.4	2050.0	Patient Funds Due	
Notes and Loans Payable (See Mortgages & Notes Schedule)			
4.5	2110.0	Officer, Owner, or Related Parties	72,438
4.6	2120.0	Subsidiaries and Affiliates	
4.7	2130.0	Banks	
4.8	2140.0	Motor Vehicles	
4.9	2150.0	Other Short-Term Financing	
4.10	2160.0	Payment Due Within One Year on Long-Term Debt *	
4.200	2100.0	Total Notes and Loans Payable	72,438
Accrued Salaries and Payroll Liabilities			
4.11	2190.0	Accrued Salaries	
4.12	2200.0	Accrued Payroll Tax Withheld	
4.13	2210.0	Accrued Employee Taxes Payable	
4.14	2220.0	Other Payroll Liabilities	
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	-
Other Current Liabilities			
4.15	2260.0	State and Federal Taxes Payable	
4.16	2270.0	Accrued Interest Payable	
4.17	2290.0	Other Current Liabilities	7,508
4.400	2250.0	Total Other Current Liabilities	7,508
400	2005.0	Total Current Liabilities	95,794

Long-Term Liabilities

Table 5			1
Line #	Account #	Description	Account Balance
Long-Term Liabilities (See Mortgages & Notes Schedule)			
5.1	2310.0	Mortgages *	580,558.00
5.2	2320.0	Other Long Term Debt *	26,000.00
5.100	2300.0	Total Long-Term Liabilities	606,558
500	N/A	Total Liabilities	702,352

Net Worth

Table 6			1
Line #	Account #	Description	Account Balance
Proprietorship or Partnership Capital			
6.1	2520.0	Capital	21,366
6.2	2530.0	Proprietor Drawings	
6.3	2540.0	Partner Drawings	
6.4	2550.0	Net Profit(Loss) - Current Year	(51,650)
6.100	2510.0	Total Proprietorship or Partnership Capital	(30,284)
6.5	2620.0	Capital Stock	
6.6	2630.0	Additional Paid in Capital	
6.7	2640.0	Treasury Stock	
6.8	2650.0	Retained Earnings	
6.200	2610.0	Total Corporation Capital	0
600	2000.0	Total Liabilities and Net Worth	672,068

Balance Sheet Check

Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	672,068

7.2	2000.0	Total Liabilities and Net Worth	672,068
		Difference	Balance Sheet Check Passed

Footnote Legend

- * Preparer is to refer to the instruction guide for properly completing this line. A link to the instructions is provided in the User Guide Tab.
- ** Preparer is required to provide details in the Footnotes schedule of this cost report.

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : Profit Loss Statement

Table 1		1	
Line #	Account #	Description	Reported Amount
1.1	3021.1	Private	
1.2	3022.5	DTA	197,818
1.3	3022.6	MA & Patient Resource Income	93,376
1.4	3022.7	MA & DTA	
1.5	3023.1	MA Commission for the Blind	
1.6	3023.2	VA and Other Public	
1.7	3025.3	Adult Day Care Income	
1.8	3026.0	Other Income	
1.9		COVID-Related Supplemental Payments	35,609
Ancillary Services (Use Table 1A to Right to Remize Expenses)			
1.10	3031.1	Private	
1.11	3032.1	Medicare (DMAIL)	
1.12	3032.7	VA & MA Medicaid	
1.13	3033.1	MA Commission for the Blind	
1.14	3033.2	VA & Other Public	
1.15		Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	3120.0	Endowment & Other Nonrecoverable **	
1.16	3140.0	Laundry Recoverable Income	
1.17	3150.0	Vending Machines Recoverable Income	
1.18	3170.0	Interest Income	
1.19	3170.0	Prior Year Retrospective Adjustment	
1.20	3180.0	Interest Income	
1.21	3194.0	Operating Costs Recoverable	
1.22	3195.0	Other Recoverable Income	
1.200	3130.0	Total Miscellaneous and Recoverable Income	0
100	3000.0	Total Gross Income	326,803

Table 2		1	2	3	4	
Line #	Account #	Description	Reported Expenses	Disallowable Expenses (9945.0)	Automatically Disallowable Expenses (9939.0)	Total Allowable Expenses
Administrative Expenses						
2.1	4110.1	Administrative/Responsible Person Salaries	67,086			67,086
2.2	4125.1	Officer Salaries**	0			0
Other Expenses						
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Remize Salaries)	0			0
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	18,255			18,255
2.5	4160.3	Management Fees	0			0
2.6	4160.4	Management Consultants**	0			0
2.108	4160.1	Total Administrative Expenses	18,255	0	0	18,255
2.200	4100.0	Total Administrative Expenses	85,341	0	0	85,341
General Supplies & Expenses						
2.7	4750.5	Office Supplies	7,067			7,067
2.8	4765.5	Phone	1,519			1,519
2.90	4262.6	Directory Advertising	0			0
2.300	4260.0	Total Telephone Expenses	1,519	0	0	1,519
Travel Expenses						
2.10	4735.5	Motor Vehicle Expenses**	2,741	(2,277)		454
2.11	4280.5	Conventions and Meetings	0			0
2.400	4270.5	Total Travel Expenses	2,741	(2,277)		454
Advertising Expenses						
2.12	4270.7	Help Wanted	0			0
2.13	4298.7	Promotional	363		(363)	0
2.500	4290.0	Total Advertising Expenses	363	0	(363)	0
Licenses and dues Expenses						
2.14	4301.1	Licenses and Dues - Patient Care Related Portion	0			0
2.15	4301.2	Licenses and Dues - Not Related for Patient Care	3,170		(3,170)	0
2.600	4300.0	Total Licenses and Dues Expenses	3,170	0	(3,170)	0
Education and Training Expenses						
2.16	4306.1	Staff Development, Coordinator Salary	101			101
2.17	4306.2	Employee Training	0			0
2.18	4306.3	Other Required Education	0			0
2.19	4306.4	Job Related Education	0			0
2.700	4305.0	Total Education and Training Expenses	101	0	101	
Employee Benefits						
2.20	4310.1	Employee Benefits - Pensions **	0			0
2.21	4310.2	Employee Benefits - Other	0			0
2.22	4339.2	Officer Profit Sharing and Other Benefits	0			0
2.800	4310.0	Total Employee Benefits	0	0	0	0
Accounting Expenses						
2.23	4350.3	Accounting: Appeal Services	0			0
2.24	4360.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	0			0
2.900	4340.0	Total Accounting Expenses	0	0	0	0
Legal Expenses						
2.25	4380.3	Legal - Appeal Service	3,010		(3,010)	0
2.26	4385.7	Legal - Division of Administrative Law Appeals - Filing Fees	0			0
2.27	4386.1	Legal - Other	101			101
2.28	4386.3	Other Required Education	0			0
2.29	4306.4	Job Related Education	0			0
2.700	4305.0	Total Education and Training Expenses	101	0	101	
Depreciation						
2.20	4310.1	Employee Benefits - Pensions **	0			0
2.21	4310.2	Employee Benefits - Other	0			0
2.22	4339.2	Officer Profit Sharing and Other Benefits	0			0
2.800	4310.0	Total Employee Benefits	0	0	0	0
Accounting Expenses						
2.23	4350.3	Accounting: Appeal Services	0			0
2.24	4360.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	0			0
2.900	4340.0	Total Accounting Expenses	0	0	0	0
Legal Expenses						
2.25	4380.3	Legal - Appeal Service	3,010		(3,010)	0
2.26	4385.7	Legal - Division of Administrative Law Appeals - Filing Fees	0			0
2.27	4386.1	Legal - Other	101			101
2.28	4386.3	Other Required Education	0			0
2.29	4306.4	Job Related Education	0			0
2.700	4305.0	Total Education and Training Expenses	101	0	101	
Payroll Taxes						
2.28	4411.1	Payroll Taxes - Other	15,868			15,868
2.29	4411.2	Payroll Taxes - Officers	0			0
2.1100	4400.0	Total Payroll Taxes	15,868	0	0	15,868
Insurance Expenses						
2.30	4428.7	Insurance: Department of Unemployment Assistance Claims (DUA) - A&G Portion	0			0
2.31	4431.1	Insurance: Malpractice and General Liability **	13,133			13,133
2.32	4431.2	Key Person Insurance	0			0
2.33	4432.1	Workers' Comp - Premiums and Equipment	0			0
2.34	4424.1	Workers' Comp - Other	1,407			1,407
2.35	4424.2	Workers' Comp - Officers	0			0
2.36	4426.1	Group Life/Health - Other	0			0
2.37	4427.1	Workers' Comp - Premiums and Equipment	0			0
2.38	4427.2	Workers' Comp - Other	0			0
2.39	4430.0	Interest on Late Payments, Penalties	14		(14)	0
2.40	4430.1	Interest on Working Capital	0			0
2.41	4441.1	Other (Use Table 2C to Right to Itemize Expenses)	0			0
2.1300	4200.0	Total General Supplies and Expenses	6,833	(3,319)	6,594	
2.42	4510.8	Real Estate Taxes	5,568		(5,568)	0
2.43	4515.3	Personal Property Taxes	364		(364)	0
2.44	4516.1	Business Property Taxes - Mortgages & Notes Schedule	31,005		(31,005)	0
2.45	4535.8	Rent - Real Property	0			0
2.46	4538.3	Other Rent (Use Table 2D to Right to Itemize Expenses)	0			0
2.47	4550.8	Depreciation - Building	18,333		(18,333)	0
2.48	4557.8	Depreciation - Leasehold Improvements	0			0
2.50	4568.8	Depreciation - Other Improvements	0			0
2.51	4570.8	Depreciation - Equipment	2,511		(2,511)	0
2.52	4585.3	Depreciation - Software/Limited Life Assets	0			0
2.1400	5200.0	Total General Supplies and Expenses	57,781	0	(57,781)	0
Plant Operations, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	29,945			29,945
2.54	5110.3	Plant Operations, Maintenance & Security - Purchased Service	1,250			1,250
2.55	5120.5	Plant Operations, Maintenance & Security - Utilities	14,437			14,437
2.56	5120.5	Plant Operations, Maintenance & Security - Supplies and Expenses	10,839			10,839
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	9,990			9,990
2.1500	5100.0	Total Plant Operation, Maintenance & Security	66,231	0	66,231	
Laundry						
2.60	5305.1	Laundry - Salaries	7,200			7,200
2.61	5220.5	Laundry - Food	32,175			32,175
2.62	5211.3	Laundry - Purchased Service	4,016			4,016
2.63	5231.1	Laundry - Salary	0			0
2.64	5231.2	Laundry - Purchased Service	0			0
2.65	5235.5	Laundry - Supplies and Expenses	698			698
2.1600	5200.0	Total Laundry	44,589	0	44,589	
Housekeeping						
2.66	5410.1	Housekeeping - Salaries	990			990
2.67	5415.3	Housekeeping - Purchased Service	75			75
2.68	5420.5	Housekeeping - Supplies and Expenses	0			0
2.1700	5400.0	Total Housekeeping	1,065	0	1,065	
Nursing						
2.69	6030.1	RN Salaries	28,461			28,461
2.70	6035.3	RN Purchased Service	88			88
2.71	6041.1	LPN Salaries	0			0
2.72	6042.1	LPN Purchased Service	0			0
2.73	6043.1	Nurses Aides Salaries	0			0
2.74	6052.3	Nurses Aides Purchased Service	0			0
2.1800	6000.0	Total Nursing	28,549	0	28,549	
Medical Services						
2.75	6041.1	Quality Assurance Professional	4,524			4,524
2.76	6041.2	Community Support Coordinator	0			0
2.77	6014.3	Employee Physcials	0			0
2.78	6015.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	5,338			5,338
2.2000	6010.0	Total Physicians' Services	5,338	0	5,338	

Table 1A: Detail of Ancillary Services Expenses			
Report these amounts as non-allowable expenses on main schedule.			
Line #	Account #	Expense Classification	Amount
1A.1			
1A.2			
1A.3			
1A.4			
1A.5			
1A.100		Total Ancillary Expenses	0

Table 2A: Detail of Clerical Salaries				
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1				
2A.2				
2A.3				
2A.4				
2A.5				
2A.6				
2A.7				
2A.8				
2A.9				
2A.10				
2A.11				
2A.12				
2A.13				
2A.14				
2A.15				
2A.16				
2A.17				
2A.18				
2A.19				
2A.20				

Medical Supplies & Drugs			
2.81 6540.0 Legend Drugs	4,077	(4,077)	0
2.82 6522.5 House Supplies Not Escalated			0
2.83 6522.5 House Supplies Purchased			0
2.2100 6520.0 Total Medical Supplies and Drugs	4,077	0	(4,077)
2.84 6530.0 Pharmacy Consultant			0
2.85 6540.0 Social Service Worker (Including Behavioral Health)	561	561	0
2.2200 6530.0 Total Medical Services	14,360	0	(4,077)
2.2300 7010.0 Total Restorative & Recreational Therapy	10,423		
Restorative Therapy			
2.86 7011.1 Indirect Restorative Therapy Salaries			0
2.87 7012.1 Direct Restorative Therapy Salaries			0
2.88 7013.1 Indirect Restorative Therapy Consultants			0
2.89 7013.3 Indirect Restorative Therapy Consultants			0
2.90 7014.3 Direct Restorative Therapy Consultants			0
2.2300 7010.0 Total Restorative Therapy	0	0	0
Recreational Therapy			
2.91 7021.1 Recreational Therapy Salaries	18,851	18,851	0
2.92 7022.1 Recreational Therapy Purchased Service			0
2.93 7023.3 Recreational Therapy, Supplies and Expenses			0
2.94 7024.3 Recreational Therapy, Transportation			0
2.2400 7020.0 Total Recreational Therapy	18,851	0	18,851
2.2500 7000.0 Total Restorative & Recreational Therapy	18,851	0	18,851
Bad Accts.-Taxes-Refunds-Day Care			
2.95 8010.0 Bad Accounts - Refunds, Taxes, Day Care		0	0
2.96 8020.0 State & Federal Income Taxes	804	(804)	0
2.97 8025.5 State & Federal Income Taxes		0	0
2.98 8027.7 Massachusetts Excise Tax		0	0
2.99 8030.0 Bad Accts. and Allowances		0	0
2.101 8030.0 Admin Dept. Allowances		0	0
2.102 8065.0 Other Non-Nursing Costs*	804	0	0
2.2600 8000.0 Total Bad Accts.-Taxes-Refunds-Day Care	804	(804)	0
200 4000.0 Total Expenses	378,453	(5,596)	(71,751)
			301,102

A/C # 4000.0 A/C # 9945.0 A/C # 9939.0

2E.3		
2E.4		
2E.100	Total	5,538

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses

Table 3

Line #	Account #	Description	Amount
3.1	4000.0	Total Reported Operating Expenses	329,803
3.2	9945.0	Less: Self-Dissallowed Expenses	(5,596)
3.3	9939.0	Less: Automatically Dissallowed Expenses	(71,751)
3.100 4000.1 Total Non-Allowable Expenses			(77,351)
3.4	9500.1	Allocated General from Management Company (HCF-3)	0
3.5	9502.2	Other Operating Expense Add-Back from Rehaly Company (HCF-2 RH)	0
3.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company	0
3.7	9890.0	Allocated Fixed Asset Expenses from Management Company (HCF-3)	0
3.8	9500.0	Allocated Fixed Asset Expenses from Rehaly Company (HCF-2)	57,781
3.9	9302.6	Allocated Direct Variable (Dietician, Indirect Therapy & QA) Management Company Add-Back Expenses	0
3.10	9302.6	Allocated Direct Director of Nurses Management Company Add-Back Expenses	0
3.20 4000.2 Total Allowable Add-Back Expenses			57,781
3.21 4000.2 Total Non-Allowable Expenses (including operating expenses)			(135,132)
300 4002.0 Total Allowable Operating Expenses Claimed			358,883

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income

Table 4

Line #	Account #	Description	Amount
Cost Report Net Income			
4.1	3000.0	Total Cost Report Income	329,803
4.2	3000.0	Total Cost Report Expenses	(329,803)
4.100 Net Income (Loss) Cost Report			(51,650)
Financial Statement Net Income			
4.3	3000.0	Financial Statement Reported Income	329,803
4.4	3000.0	Financial Statement Reported Expenses	(329,803)
4.200 Net Income (Loss) Financial Statement			(51,650)
Variance			
4.5		Variance Between Cost Report and Financial Statement Income	0
4.6		Variance Between Cost Report and Financial Statement Expenses	0
4.7		Variance Between Cost Report and Financial Statement- Net Income	0
Reconciling Items			
4.8		Reconciling Item- Explain	0
4.9		Reconciling Item- Explain	0
4.10		Reconciling Item- Explain	0
4.11		Reconciling Item- Explain	0
4.12		Reconciling Item- Explain	0
4.30 Total Reconciling Items			0
Reconciliation			
400		Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statement- Net Income ***	0

Footnote Legend

* Preparer is to refer to the instruction guide for properly completing this line. A link to the instructions is provided in the User Guide Tab.

** Preparer is required to provide details in the Footnotes schedule of this cost report.

*** This should be zero. The variance in the net income should be accounted for by the reconciling items.

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : RESIDENT DAYS

Resident Days January 1 - March 31

Table 1	Account #	Payer Description	1	Reported Days
Line #				
1.1	0210.5 & 0210.0	DTA Days		231
1.2	0212.5 & 0212.0	Massachusetts EAEDC		
1.3	0215.4 & 0215.0	Non-Massachusetts DTA		
1.4	0260.5 & 0260.0	MA Commission for the Blind		
1.5	0270.5 & 0270.0	Veterans Administration and Other Public **		
1.6	0290.5 & 0290.0	Private		
100	0200.0	Total Resident Days January 1 - March 31		231

Resident Days April 1 - June 30

Table 2	Account #	Payer Description	1	Reported Days
Line #				
2.1	0310.5 & 0310.0	DTA Days		805
2.2	0312.5 & 0312.0	Massachusetts EAEDC		
2.3	0315.4 & 0315.0	Non-Massachusetts DTA		
2.4	0360.5 & 0360.0	MA Commission for the Blind		
2.5	0370.5 & 0370.0	Veterans Administration and Other Public **		
2.6	0390.5 & 0390.0	Private		
200	0300.0	Total Resident Days April 1 - June 30		805

Resident Days July 1 - September 30

Table 3	Account #	Payer Description	1	Reported Days
Line #				
3.1	0410.5 & 0410.0	DTA Days		902
3.2	0412.5 & 0412.0	Massachusetts EAEDC		
3.3	0415.4 & 0415.0	Non-Massachusetts DTA		
3.4	0460.5 & 0460.0	MA Commission for the Blind		
3.5	0470.5 & 0470.0	Veterans Administration and Other Public **		
3.6	0490.5 & 0490.0	Private		
300	0400.0	Total Resident Days July 1 - September 30		902

Resident Days October 1 - December 31

Table 4	Account #	Payer Description	1	Reported Days
Line #				
4.1	0510.5 & 0510.0	DTA Days		927
4.2	0512.5 & 0512.0	Massachusetts EAEDC		
4.3	0515.4 & 0515.0	Non-Massachusetts DTA		
4.4	0560.5 & 0560.0	MA Commission for the Blind		
4.5	0570.5 & 0570.0	Veterans Administration and Other Public **		
4.6	0590.5 & 0590.0	Private		
400	0500.0	Total Resident Days October 1 - December 31		927

Annual Resident Days January 1-December 31

Table 5	Account #	Payer Description	1	Total Reported Days
Line #				
5.1	0610.5 & 0610.0	DTA Days		2,865
5.2	0612.5 & 0612.0	Massachusetts EAEDC		0
5.3	0615.4 & 0615.0	Non-Massachusetts DTA		0
5.4	0660.5 & 0660.0	MA Commission for the Blind		0
5.5	0670.5 & 0670.0	Veterans Administration and Other Public **		0
5.6	0690.5 & 0690.0	Private		0
500	0600.0	Total Annual Resident Days		2,865

Additional Patient Day Information

Table 6	1

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	15
6.2	0150.0	Number of Discharges	9
6.3	0170.0	Number of Public Community Support Admissions	15
6.4	0175.0	Number of Total Community Support Admissions	15
6.5	0180.0	Public Community Support Resident Days	2,865
6.6	0182.0	Private Community Support Resident Days	0
600	0185.0	Total Community Support Resident Days	2,865

Footnote Legend

** Preparer is required to provide details in the Footnotes schedule of this cost report.

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : CLAIMED FIXED ASSETS

Claimed Fixed Asset Expenses

Note: This table does not include all fixed assets for the facility; only those that can be claimed as residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of publicly-aided residents. Claimed deletions include retired, sold, written-off, damaged, and fully depreciated assets. If the facility runs other non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must be NOT be reported on this schedule and the allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 1	Description	1 Allowable Cost Basis Beginning Balance	2 Claimed Additions	3 Claimed Deletions	4 Allowable Cost Basis Ending Balance	5 Depreciation %	6 Depreciation HCF-4	7 Non-Allowable Depreciation Expense	8 Add-Backs from HCF-2 RH if applicable	9 Claimed Net Depreciation Expense
Line #										
1.1	Land HCF-4				0					
1.2	Land HCF-2				0					
1.3	Building HCF-4		600,000	(18,333)	581,667		18,333			18,333
1.4	Building HCF-2				0					0
1.5	Improvements HCF-4				0	5.00%				0
1.6	Improvements HCF-2				0	5.00%				0
1.7	Equipment HCF-4		27,396	(2,511)	24,885	10.00%	2,511			2,511
1.8	Equipment HCF-2				0	10.00%				0
1.9	Software/Limited Life Assets HCF-4				0	33.33%				0
1.10	Software/Limited Life Assets HCF-2				0	33.33%				0
100	Total Claimed Fixed Asset Depreciation Expense	0	627,396	(20,844)	606,552		20,844	0	0	20,844

Other Claimed Fixed Asset Expenses

Report other claimed fixed asset expenses other than depreciation below. If the facility runs other non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must NOT be reported on this schedule and the allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 2	Description	1 Claimed Fixed Asset Expenses - Rest Home (HCF-4)	2 Claimed Fixed Asset Expenses - Realty Company (HCF-2 RH)	3 Total Other Claimed Fixed Asset Expenses
Line #				
2.1	Long-Term Interest Claimed *	31,005		31,005
2.2	MA Corporate Excise Tax - Non-Income Portion			0
2.3	Building Insurance			0
2.4	Real Estate Taxes	5,568		5,568
2.5	Personal Property Taxes	364		364
2.6	Other Claimed Fixed Assets**			0
200	Total Claimed Fixed Asset Other Expenses	36,937	0	36,937

Total Claimed Fixed Asset Expenses

Table 3	Description	1
Line #		Total
300	Total Fixed Assets Expenses Claimed	57,781 A/C 9500.0

General Fixed Cost Information

Table 4	Description	1
Line #		
4.1	Is this a new facility?	No
4.2	What is the year the facility was built? (YYYY)	
4.3	Was there a change of ownership of this facility during the reporting period?	Yes
4.4	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	Yes

Changes in Facility or Realty Company Ownership

Table 5	1 Select Type of Ownership Change	2 Transaction Date	3 Purchased From	4 Purchased By	5 Sale Price
Line #					

5.1	Sale of Residential Care Facility to Unrelated Third Party	2/4/2022	Willard L. Basler, Trustee of the B	Wellspings Homecare Services, LLC	550,000
5.2	Sale of Realty Company	See above	See above	See above	See above
5.3					

New Facilities, Major Additions, and Substantial Capital Expenditures

Table 6		1	2
Line #	Description	Response	Reference
6.1	Is this a new facility? If so, does this cost report project the reasonably anticipated costs and anticipated resident days for a twelve-month period?	No	Refer to regulation 101 CMR 204.08(1)(a)
6.2	Did your facility have any major additions that became operational during the year? If so, does this cost report project the reasonably anticipated costs and anticipated resident days for a twelve-month period?	No	Refer to regulation 101 CMR 204.08(1)(a)
6.3	If yes to the above question(s), provide the date the facility or major additions became operational. (MM/DD/YYYY)	N/A	Refer to regulation 101 CMR 204.08(1)(a)
6.4	Did your facility file a petition with CHIA for an administrative adjustment for substantial capital expenditures during the year?	No	Refer to regulation 101 CMR 204.08(2)(a) 1.
6.5	If yes to question 6.4, provide the date of the petition. (MM/DD/YYYY)	N/A	Refer to regulation 101 CMR 204.08(2)(a) 1.
6.6	Were the substantial capital expenditures subject to a Determination of Need (DON) approval by the Department of Public Health (DPH)? If yes, complete DON Schedule below.	No	Refer to regulation 101 CMR 204.08(2)(a) 1.
6.7	If yes to question 6.6, list expenditures.	Equipment	Improvements
		Equipment	Improvements
		Equipment	Limited Life Assets

Determination of Need (DON) Project Details

Table 7		1
Line #	Description	Response
7.1	List the DON project number.	
7.2	Please briefly describe the DON project.	
7.3	What is the date of the original DON approval? (MM/DD/YYYY)	
7.4	What is the approved Maximum Capital Expenditure of the original DON?	
7.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	
7.6	What is the date that assets were placed into service this period? (MM/DD/YYYY)	
7.7	List the net book value and category of fixed assets that were written off or retired during this reporting year as a result of the DON project.	Equipment
		Improvements
		Limited Life Assets

Footnote Legend

* Preparer is to refer to the instruction guide for properly completing this line. A link to the instructions is provided in the User Guide Tab.

** Preparer is required to provide details in the Footnotes schedule of this cost report.

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : MORTGAGES AND NOTES

IMPORTANT NOTE: Report all mortgages and notes payable whether or not interest expense is incurred on this schedule. Each new note should be reported with all data fields completely filled in. New mortgages or enhancements of existing mortgages must be reported on a separate line. Total Mortgages and Notes as of December 31 and Total Expenses must match amounts reported on the Balance Sheet and the Profit or Loss schedules.

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Line #	Select Type of Notes Payable	Lender Name	Related Party Yes/No Selection	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Fixed Interest (Amortization, Interest and Period Expenses)
1.1	Mortgage	Celtic Bank	No	2/4/2022	2/4/2047	300	3,991	600,000			600,000					580,558	6.50%	31,005	-	31,005
1.2	Other	Willard Basler	No	2/1/2022	2/1/2026	48	76	26,087			26,087					26,000	3.50%	-	-	-
1.3																				-
1.4																				-
1.5																				-
1.6																				-
1.7																				-
1.8																				-
100	TOTALS										-	-				606,558		31,005	-	31,005

(A)

(B)

(C)

(A) + (B) + (C)

A/C # 4520.8

Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party Yes/No Selection	Beginning Balance: Jan 1	New Loan Amount	Start Date	Principal Payments	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Condase Weekes-Best	Yes	-	72,438	2/4/2022		72,438		
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						72,438		-

A/C # 2100.0 less 2160.0

A/C # 4430.0

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : WAGES AND BENEFITS

Detail of Staff, Hours, Salary, and Benefits by Position

Table 1		1	2	3	4	5	6	7
Line #	Description	Number of FTE (Round to one decimal place)	Number of Staff (Round to one decimal place)	Total Hours (Round to one decimal place)	Total Salaries	Group Life/Health Benefits	Pensions	Other Benefits
1.1	Staff Development	00,000.0						
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.7	1.0	1409.0	29,945			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,000.2	1.0	360.0	7,700			
		7112.2	7212.2	7312.2	5205.1	7412.2	7512.2	7612.2
1.4	Dietician	00,000.0						
		7113.2	7213.2	7313.2	5231.1	7413.2	7513.2	7613.2
1.5	Laundry Staff	00,000.0						
		7114.2	7214.2	7314.2	5310.1	7414.2	7514.2	7614.2
1.6	Housekeeping Staff	00,000.0	1.0	66.0	990			
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	00,000.2	1.0	312.0	4,524			
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator	00,000.0						
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff	00,000.0						
		7120.2	7220.2	7320.2	6540.0	7420.2	7520.2	7620.2
1.10	Restorative - Indirect Salaries	00,000.0						
		7121.2	7221.2	7321.2	7011.1	7421.2	7521.2	7621.2
1.11	Restorative - Direct Salaries	00,000.0						
		7122.2	7222.2	7322.2	7012.1	7422.2	7522.2	7622.2
1.12	Recreational Staff	00,000.6	1.0	1236.0	18,851			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.8	9.0	3705.0	67,086			
		7124.2	7224.2	7324.2	4110.1	7424.2	7524.2	7624.2
1.14	Officer	00,000.0						
		7125.2	7225.2	7325.2	4125.1	7425.2	7525.2	7625.2
1.15	Clerical Staff	00,000.0						
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.3	1.0	540.0	28,461			
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,000.0						
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,000.0						
		7131.2	7231.2	7331.2	6051.1	7431.2	7531.2	7631.2

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : FOOTNOTES AND EXPLANATIONS

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : CERTIFICATIONS

Certification by Preparer (Other than Owner, Partner, or Officer)

Table 1		1
1.1	Firm Name / Realty Company	MARCUS LLP
1.2	Preparer's Last Name	BAVOLACK
1.3	Preparer's First Name	MATTHEW
1.4	Preparer's Middle Name	S
1.5	Title	PRINCIPAL
1.6	Street Address	555 LONG WHARF DRIVE
1.7	City	NEW HAVEN
1.8	State	CT
1.9	Zip Code	06511
1.10	Phone Number	203-781-9680
1.11	Email Address	MATTHEW.BAVOLACK@MARCUSLLP.COM
1.12	<p>By checking this box and completing line 1.13, Date of Authorization, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.</p>	
1.13	Date of Authorization:	8/21/2023

Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	Weekes-Best

2.2	First Name	Condaces	
2.3	Middle Name		
2.4	Title	Owner/ Administrator	
2.5	<p>By checking this box and completing line 2.6, Date of Authorization, I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.</p>		<input checked="" type="checkbox"/>
2.6	Date of Authorization	8/21/2023	

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expenses

Note: This table does not include all fixed assets for the realty company; only those that can be claimed as residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of policy-aided residents. Claimed deletions include retired, destroyed, damaged, and fully depreciated assets. If the realty company owns fixed assets of either nursing, non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must be reported as disallowed on this schedule in column 7 "Non-Allowable Depreciation Expenses". The allocation methodology for allocating fixed asset expenses must be reported in the Footnotes. Explanations required.

Claimed Other Fixed Asset Expenses

Table 2	Description	1
Line 9	Non-Fixed Asset Expenses - Capital	
2.3	NAI Corporate Capital Tax - Non-income District	
2.4	Real Estate Taxes	
2.5	Special Projects Taxes	
2.6	Other	
2.7	Interest on Deferred Fixed Asset Income	
200	Total Classified Fixed Asset Other Expenses	

Total Claimed Fixed Asset Expenses

Table #	Description	Amount
300	Total Chained Cloud Asset Emissions	1

Detail of Other Operating Expenses A/C # 9502 2

Detail of Other Operating Expenses A/C 9902.2				
Table 4	Descriptive Expenses	Assorted Expenses	Amount Self Disbursed	Closed Amount
4.1	License and Registration			0
4.2	Management Fee			0
4.3	Other Expenses			0
4.4	Postage			0
400	Total Other Descriptive Expenses		0	0

AIC #95980.0

SCHEDULE I: Facility-Specific Hearty Company Mortgages and Notes Payable

IMPORTANT NOTE: Report all mortgage information above.

Mortgages and Notes Supporting Fixed Assets

Table 1		

Working Capital Debt

Equal the sum of
2118.0, 2120.0, 21