

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.

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RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : GENERAL INFORMATION

Please check one:

☐	New Facility Requesting a Rate	Refer to 101 CMR 204.00 for what type of cost data must be submitted.
☐	Private Facility Requesting a Public Rate	
☒	Annual Report	
☐	Report of Major Addition or Substantial Capital Expenditure	

Facility Information

Table 1		1
Line #	Description	
1.1	VPN	5510033
1.2	Provider ID/MMIS ID	1101308528
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2022
1.4	Name of Facility	Beaven Kelly Home
1.5	Street Address	25 Brightside Drive
1.6	City	Holyoke
1.7	Zip	01040
1.8	Telephone	(413) 532-4892
1.9	Federal Employer Identification Number	38-2559656
1.10	Responsible Person's Name	Lori Hannah
1.11	Responsible Person's Email	Lori.Hannah@TrinityHealthofNE.org
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Unrelated Employee
1.13	List Name of Person to Receive Rate Notifications	Pamela Latovick
1.14	List Email of Person to Receive Rate Notifications	latovicp@trinity-health.org
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Non-Profit
1.16	Legal Status (Select from Dropdown Menu)	9. Non-MA Corp
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.	57
1.19	Enter the facility's constructed bed capacity.	57
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)	12/1/2017
1.22	Has the facility had a change in long-term financing during this cost report year?	No
1.23	Is the facility managed by a management company?	Yes
1.24	If line 1.23 is Yes, list the COMB# of the management company as reported on the management company cost report.	252
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	Trinity Continuing Care Services
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

Other Business Activities

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			
1B.2			
1B.3			

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Pamela Latovick
2.2	Residential Care Facility or Firm Name	Trinity Health Senior Communities
2.3	Title	VP Reimbursement
2.4	Street Address	20555 Victor Parkway
2.5	City	Livonia
2.6	State	MI
2.7	Zip Code	48152
2.8	Phone Number	(734) 343-6628
2.9	Email Address	latovicp@trinity-health.org

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		1
Line #	Description	
3.1	I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	☒
3.2	Preparer Name	Haley Gregory
3.3	Preparer's Affiliation	Unrelated Employee
3.4	Nursing Facility or Firm Name	Trinity Health Senior Communities
3.5	Title	Reimbursement Analyst
3.6	Street Address	20555 Victor Parkway
3.7	City	Livonia
3.8	State	MI
3.9	Zip Code	48152

3.10	Phone Number	(734) 343-6611
3.11	Email Address	haley.oliver@trinity-health.org
3.12	Type of Accounting Service Performed	Compilation

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 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".

Table 1	1	2	3	4	5
Line #	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Select Direct or Indirect?
1.1	Trinity Continuing Care Services dba Trinity Health Senior Communities (THSC)	20555 Victor Parkway Livonia, MI 48152-7031	100.0%	Corporation	Direct
1.2	Trinity Health Corporation	20555 Victor Parkway Livonia, MI 48152-7031	100.0%	Corporation	Indirect
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.

Table 2	1	2	3	4	5
Line #	Nursing and/or Rest Home	VPI#	Name of Owner	Company Address	% Ownership
2.1	St. Luke's Home	5510036	Trinity Continuing Care Services dba Trinity Health Senior Communities	83 Spring Street Springfield, MA 01105	100%
2.2					
2.3					
2.4					
2.5					

Indebtedness

List any 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.

Table 3	1	2	3	4	5	6	7
Line #	Select type of debt	Select Payable From	Original Debt Amount	Date Issued	Balance 12/31	Select Payable To	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 204.00 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.)

Table 4	1	2	3	4	5	6	7	8
Line #	Entity/Person	Goods/Services	Billing/Compensation	Mark up	Cost	Account Posted	Name of Owner	% 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.

Table 5	1	2	3	4	5	6	7	8	9	10	11	12
Line #	Select Owner, Partner, Officer	Owner Name	Owner Title	% Time Devoted	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Draw	Other	Total
5.1	Officer	Joanne Handy	Board Member									-
5.2	Officer	Ladon Poole	Board Member									-
5.3	Officer	Arthur Henkel	Board Member									-
5.4	Officer	Ann Marie Tag	Board Member									-
5.5	Officer	William Minnix	Board Member									-
5.6	Officer	DeWayne Wells	Board Member									-
5.7	Officer	Astoria Villanue	Board Member									-
5.8	Officer	Beverly Jones	Board Member									-

Five Highest Paid Salaries

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

Table 6	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Line #	Name	Title	% Time Devoted - Administrative	% Time Devoted - Plant Operation, Maintenance, and Security	% Time Devoted - Medical Services	% Time Devoted - Other	Total Time (Must equal 100%)	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Draw	Other	Total
6.1	Lori Hannah	Administrator	50.00%	0.00%	50.00%	0.00%	100.00%	124,751	765	10,377	3,416	12,973	-	3,252	155,534
6.2	Heather Tindell	Business Office Coordinator	100.00%	0.00%	0.00%	0.00%	100.00%	68,706	421	5,715	1,882	7,145	-	1,791	85,660
6.3	Tasia Garcia	Nurse Aide	0.00%	0.00%	35.00%	65.00%	100.00%	52,239	144	1,958	645	2,448	-	614	58,048
6.4	Susan Tisdell	Lead Cook	0.00%	0.00%	0.00%	100.00%	100.00%	51,859	218	4,314	1,420	5,399	-	1,352	64,656
6.5	Noreen Burke	Responsible Person	0.00%	0.00%	100.00%	0.00%	100.00%	43,390	265	3,593	1,183	4,491	-	1,126	53,848

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : BALANCE SHEET

Current Assets

Table 1			1
Line #	Account #	Description	Account Balance
		Cash and Cash Equivalents	
1.1	1020.0	Cash - Checking Account	
1.2	1030.0	Cash - On Hand	
1.3	1040.0	Temporary Investments	5,519
1.4	1050.0	Other Cash	49,476
1.100	1010.0	Total Cash and Cash Equivalents	54,995
		Accounts Receivable	
1.5	1080.0	Private Patients	17,298
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	140,839
1.7	1104.1	Publicly-Aided - MA Commission for the Blind LV IV	
1.8	1101.2	Publicly-Aided - VA and Other Public	
1.9	1140.0	Reserve for Bad Debts	(2,319)
1.200	1060.0	Total Accounts Receivable	155,818
		Loans Receivable	
1.10	1160.0	Loans Receivable from Officers/Owners	
1.11	1170.0	Loans Receivable from Employees	
1.12	1180.0	Loans Receivable from Affiliates/Related Parties	
1.13	1185.0	Other Loans Receivable	
1.300	1150.0	Total Loans Receivable	-
1.14	1190.0	Interest Receivable	
1.15	1210.0	Supply Inventory	9,902
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	
1.17	1280.0	Prepaid Insurance	
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	389
1.400	1260.0	Subtotal Prepaid Expenses	389
1.21	1310.0	Other Current Assets	351,204.00
100	1005.0	Total Current Assets	572,308

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	25,000		25,000
2.2	1520.0	Building	1,275,665	(918,764.00)	356,901
2.3	1610.0	Building Improvements	42,057	(3,912.00)	38,145
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements			0
2.6	1650.0	Equipment	460,633	(283,961.00)	176,672
2.7	1700.0	Motor Vehicles	105,943	(105,943.00)	0
2.8	1710.0	Software/Limited Life Assets			0
200	1500.0	Total Non-Current Fixed Assets			596,718

Deferred Charges and Other Assets

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

3.8	1975.0	Unamortized Mortgage Acquisition Costs	-
3.9	1979.0	Construction in Progress *	
3.10	1980.0	Other **	
3.100	1900.0	Total Deferred Charges and Other Assets	-
300	1000.0	Total Assets	1,169,026

Current Liabilities			
Table 4			
Line #	Account #	Description	1 Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	
4.2	2030.0	Accrued Expenses	(134,297)
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	(134,297)
4.4	2050.0	Patient Funds Due	
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	12,286
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	12,286
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	
4.12	2200.0	Accrued Payroll Tax Withheld	34,449
4.13	2210.0	Accrued Employee Taxes Payable	18,200
4.14	2220.0	Other Payroll Liabilities	
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	52,649
		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	(1)
4.400	2250.0	Total Other Current Liabilities	(1)
400	2005.0	Total Current Liabilities	(69,363)

Long-Term Liabilities			
Table 5			
Line #	Account #	Description	1 Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	
5.2	2320.0	Other Long Term Debt *	
5.100	2300.0	Total Long-Term Liabilities	0
500	N/A	Total Liabilities	(69,363)

Net Worth			
Table 6			
Line #	Account #	Description	1 Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	
6.2	2530.0	Proprietor Drawings	
6.3	2540.0	Partner Drawings	
6.4	2550.0	Net Profit(Loss) - Current Year	502,785
6.100	2510.0	Total Proprietorship or Partnership Capital	502,785
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	735,604
6.200	2610.0	Total Corporation Capital	735,604
600	2000.0	Total Liabilities and Net Worth	1,169,026

Balance Sheet Check			
Table 7			
Line #	Account #	Description	1 Account Balance
7.1	1000.0	Total Assets	1,169,026

7.2	2000.0	Total Liabilities and Net Worth	1,169,026
		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

Gross Income			
Table 1			1
Line #	Account #	Description	Reported Amount
1.1	3021.1	Private	222,025
1.2	3022.5	OTA	1,807,630
1.3	3022.8	MA DTA Patient Resource Income	
1.4	3022.7	Non-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	3026.2	Other Non-Nursing Income	
1.9		(COVID-Related Supplemental Payments)	
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	3033.1	Private	
1.11	3033.5	Medicaid (DRA)	
1.12	3032.7	Non-MA Medicaid	
1.13	3033.1	MA Commission for the Blind	
1.14	3033.3	Va & Other Public	
1.100	3030.0	Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	3120.0	Endowment & Other Nonrecoverable **	26,032
1.16	3140.0	Laundry Recoverable Income	
1.17	3150.0	Vending Machines Recoverable Income	140,672
1.18	3160.0	Real Estate Recovery	
1.19	3170.0	Prior Year Retrospective Adjustment	
1.20	3180.0	Interest Income	
1.21	3190.0	Operating Costs Recoverable	13,008
1.22	3195.0	Field Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	179,692
100	3000.0	Total Gross Income	2,209,323

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

Expenses				
Table 2			2	3
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (9955.0)
Administrative Expenses				
2.1	4101.1	Administrative/Responsible Person Salaries	62,375	62,375
2.2	4125.1	Officer Salaries *	0	0
Other Expenses				
2.3	4140.1	General Salaries (Use Table 2A to Right to Itemize Salaries)	68,706	68,706
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	0	0
2.5	4160.3	Management Fees	130,974	(130,974)
2.6	4160.6	Management Consultants*	0	0
2.100	4130.1	Total Other Expenses	199,680	0
2.200	4100.0	Total Administrative Expenses	262,055	0
General Support & Expense				
2.7	4205.0	Office Supplies	(8,243)	(8,243)
2.8	4261.3	Phone	277	277
2.90	4262.6	Directory Advertising	0	0
2.300	4240.0	Total Telephone Expenses	277	0
Travel Expenses				
2.10	4275.3	Motor Vehicle Expense*	0	0
2.11	4280.5	Conventions and Meetings	1,895	1,895
2.400	4270.5	Total Travel Expenses	1,895	0
Advertising Expenses				
2.12	4295.7	Help Wanted	0	0
2.13	4298.7	Promotional	0	0
2.500	4290.0	Total Advertising Expenses	0	0
Licenses and Dues Expenses				
2.14	4303.7	Licenses and Dues: Patient Care Related Portion	4,256	4,256
2.15	4303.3	Licenses and Dues: Not Related to Patient Care	0	0
2.600	4300.0	Total Licenses and Dues Expenses	4,256	0
Education and Training Expenses				
2.16	4306.1	Staff Development: Coordinator Salary	0	0
2.17	4306.2	Administration 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	0	0
Employee Benefits				
2.20	4310.1	Employee Benefits - Pensions **	21,938	21,938
2.21	4310.2	Employee Benefits - Other	4,579	4,579
2.22	4319.2	Officer Profit Sharing and Other Benefits	0	0
2.800	4310.0	Total Employee Benefits	26,517	0
Accounting Expenses				
2.23	4320.3	Accounting: Appeal Services	0	0
2.24	4340.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	0	0
2.900	4340.0	Total Accounting Expenses	0	0
Legal Expenses				
2.25	4380.3	Legal: Appeal Service	0	0
2.26	4385.7	Legal: Division of Administrative Law Appeals - Filing Fees	0	0
2.27	4390.7	Other Legal	0	0
2.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	70,001	70,001
2.29	4412.2	Payroll Taxes - Officers	0	0
2.1100	4400.0	Total Payroll Taxes	70,001	0
Insurance Expenses				
2.30	4420.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion	0	0
2.31	4421.7	Insurance: Malpractice and General Liability *	0	0
2.32	4432.7	Key Person Insurance	0	0
2.33	4439.8	Insurance: Building Improvements and Equipment	0	0
2.34	4424.5	Workers' Comp - Officers	23,046	23,046
2.35	4424.2	Workers' Comp - Officers	0	0
2.36	4426.1	Group Life/Health - Other	87,509	87,509
2.37	4426.2	Group Life/Health - Officers	0	0
2.1200	4420.0	Total Insurance Expenses	110,555	0
2.38	4433.0	Interest on Late Payments, Penalties	0	0
2.39	4430.0	Interest on Working Capital	0	0
2.40	4435.0	Pre-Opening Expenses	0	0
2.41	4441.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	(8,908)	(11,999)
2.1300	4400.0	Total General Supplies and Expenses	244,144	(21,309)
2.42	4510.8	Real Estate Taxes	0	0
2.43	4515.8	Personal Property Taxes	0	0
2.44	4520.8	Interest (Long Term Use: Mortgages & Notes Schedule)	0	0
2.45	4535.8	Rent - Real Property	0	0
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)	(11,063)	(11,063)
2.47	4550.8	Depreciation - Building	24,263	(24,263)
2.48	4565.8	Depreciation - Building Improvements	2,041	(2,041)
2.49	4567.8	Depreciation - Leasehold Improvements	0	0
2.50	4568.8	Depreciation - Other Improvements	0	0
2.51	4570.8	Depreciation - Equipment	(25,006)	(25,006)
2.52	4585.8	Depreciation - Software/Limited Life Assets	0	0
2.1400	4540.0	Total Plant Costs	62,375	(62,375)
Plant Operations, Maintenance & Security				
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	48,473	48,473
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	1,321	1,321
2.55	5115.5	Plant Operations, Maintenance & Security - Supplies and Expenses	19,126	19,126
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	78,183	78,183
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	49,214	49,214
2.1500	5100.0	Total Plant Operation, Maintenance & Security	196,317	0
Dietary				
2.58	5205.1	Dietary - Salaries	206,795	206,795
2.59	5210.5	Dietary - Food	196,704	196,704
2.60	5213.3	Dietary - Purchased Service	1,950	1,950
2.61	5231.1	Dietician - Salary	0	0
2.62	5231.3	Dietician - Purchased Service	0	0
2.63	5235.5	Dietary - Supplies and Expenses	17,458	17,458
2.1600	5200.0	Total Dietary	422,867	0
Laundry				
2.64	5310.1	Laundry - Salaries	0	0
2.65	5320.3	Laundry - Purchased Service	0	0
2.66	5330.5	Laundry - Supplies and Expenses	2,081	2,081
2.67	5340.5	Laundry - Linen and Bedding	(60)	(60)
2.1700	5300.0	Total Laundry	2,081	0
Housekeeping				
2.68	5410.1	Housekeeping - Salaries	135,784	135,784
2.69	5415.3	Housekeeping - Purchased Service	0	0
2.70	5420.5	Housekeeping - Supplies and Expenses	2,296	2,296
2.1800	5400.0	Total Housekeeping	143,080	0
Nursing				
Registered Nurses				
2.71	6030.1	RN Salaries	69,025	69,025
2.72	6035.3	RN Purchased Service	0	0
Nurses Aides				
2.73	6043.1	LPN Salaries	39,291	39,291
2.74	6042.3	LPN Purchased Service	0	0
2.75	6051.1	Nurses Aides Salaries	163,129	163,129
2.76	6052.3	Nurses Aides Purchased Service	633	633
2.1900	6000.0	Total Nursing	272,078	0
Medical Services				
2.77	6504.1	Quality Assurance Professional	0	0
2.78	6507.1	Community Support Coordinator	0	0
Physician Services				
2.79	6514.3	Employer Physicals	0	0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	43,782	43,782

Table 2A - Detail of Clerical Salaries				
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	Heather Tindell	Business Office Coordinator	General Office Duties to Administrator	68,706
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.100			Total Clerical Salaries	68,706

Note: Use Column 2 of the main expense schedule to disallow any disallowed salaries for clerical staff that worked on other business activities.

Table 2B - Detail of Other Accounting Expenses					
Part I: Purchased Service Accounting Expenses					
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1					
2B.2					
2B.3					
2B.4					
2B.5					
2B.100					
Sub-Total			0		
Part II: Employee's Responsibilities Only					
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities
2B.6					
2B.7					
2B.8					
2B.9					
2B.100					
Sub-Total			0		
Total Other Accounting			0		

Accounting Expense Codes			
A. HCF-4 Cost Report Prep	G. Personal Tax Prep	H. Management Advisory Services	I. SEC Filings
B. Medicare Cost Report Prep	J. Corporate Tax Prep	K. Certified Financial Statement Audit	L. Other Allowable Accounting (Explain)
C. Corporate Tax Prep	Explain if using Code H and/or I:		

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	SC Purchased Services	18,575
2C.2	SC Professional Liability	2,669
2C.4	Other - See Footnotes	17,674
2C.100	Total	38,918

Table 2D: Detail of Other Rent Expenses		
Line #	Description	Amount
2D.1	Equipment Rental	4,778
2D.2	SC Insurance	6,335
2D.4		
2D.100	Total	11,063

Table 2E: Detail of Other Medical Services Expenses		
Line #	Description	Amount
2E.1	Oxygen	46

2-2000	6510.0	Total Physicians' Services	43,782	0		43,782
Medical Supplies & Drugs						
2-81	6520.5	Legend Drugs	330	0	(330)	0
2-82	6522.5	House Supplies Not Resold	3,458			3,458
	6523.5	Resold to Private Patients				0
2-2100	6530.0	Total Medical Supplies and Drugs	3,788	0	(330)	3,458
2-84	6530.0	Pharmacy Consultant				0
2-85	6540.0	Social Service Worker (Including Behavioral Health)	7,555			7,555
2-2200	6560.0	Total Medical Services	55,125	0	(330)	54,795
Restorative & Recreational Therapy						
Restorative Therapy						
2-86	7011.1	Indirect Restorative Therapy Salaries				0
2-87	7012.1	Direct Restorative Therapy Salaries				0
2-88	7012.2	Direct Restorative Therapy Benefits				0
2-89	7013.1	Indirect Restorative Therapy Consultants				0
2-90	7014.1	Direct Restorative Therapy Consultants				0
2-2300	7010.0	Total Restorative Therapy	0	0	0	0
Recreational Therapy						
2-91	7021.1	Recreational Therapy - Salaries	40,429			40,429
2-92	7022.3	Recreational Therapy - Purchased Service	2,630			2,630
2-93	7023.5	Recreational Therapy - Supplies and Expenses	2,252			2,252
2-94	7024.6	Recreational Therapy - Transportation				0
2-2400	7020.0	Total Recreational Therapy	45,291	0	0	45,291
2-2500	7000.0	Total Restorative & Recreational Therapy	45,291	0	0	45,291
Net Accts.-Taxes-Refunds-Day Care						
2-95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	1,317		(1,317)	0
2-96	8013.0	Fines, Late Charges, and Penalties				0
2-97	8025.5	State & Federal Income Taxes				0
2-98	8027.7	Massachusetts Excise Tax				0
2-99	8030.0	Refunds and Allowances				0
2-101	8040.0	Adult Day Care Costs*				0
2-102	8065.0	Other Non-Nursing Costs*				0
2-2600	8000.0	Total Net Accts.-Taxes-Refunds-Day Care	1,317		(1,317)	0
300	4000.0	Total Expenses	1,706,539	(21,309)	(194,996)	1,490,234

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

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses

Table 3			\$
Line #	Account #	Description	Amount
3.1	4000.0	Total Reported Operating Expenses	1,706,539
3.2	9945.0	Less: Self-Disallowed Expenses	(21,309)
3.3	9939.0	Less: Automatically Disallowed Expenses	(194,996)
3-100	4001.1	Total Non-Allowable Expenses	(216,305)
3.4	9960.3	Allocated Administrative and General from Management Company (HCF-3)	19,638
3.5	9502.2	Other Operating Expense Add-Back from Realty Company (HCF-2 Rtl)	
3.6	9961.3	Allocated Other Operating Expense Add-Back from Management Company	
3.7	9961.3	Allocated Fixed Asset Expenses from Management Company (HCF-3)	240
3.8	9500.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule	62,370
3.9	9302.6	Allocated Direct Variable (Dietician, Indirect Therapy & CNA) Management Company Add-Back Expenses	
3.10	9302.6	Allocated Direct Director of Nurse Management Company Add-Back Expenses	
3-200	4001.2	Total Allowable Add-Back Expenses	199,248
3-41	N/A	Less: Recoverable Income (offsetting operating expenses)	(19,000)
300	4002.0	Total Allowable Operating Expenses Claimed	1,535,406

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	
4.2	4000.0	Total Cost Report Expenses	(13,780)
4-100		Net Income (Loss) Cost Report	0
Financial Statement Net Income			
4.3		Financial Statement Reported Income	2,209,517
4.4		Financial Statement Reported Expenses	1,706,543
4-200		Net Income (Loss) Financial Statement	502,974
Variance			
4.5		Variance Between Cost Report and Financial Statements: Income	-2,089,527
4.6		Variance Between Cost Report and Financial Statements: Expenses	-1706543
4.7		Variance Between Cost Report and Financial Statements: Net Income	-502974
Reconciling Items			
4.8		Reconciling Item: Less Cost Report Net Income that should be on line 4.1	(502,974)
4.9		Reconciling Item: Reconciling	0
4.10		Reconciling Item: Explain	
4.11		Reconciling Item: Explain	
4.12		Reconciling Item: Explain	
4-300		Total Reconciling Items	(502,974)
Reconciliation			
400		Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: 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.

2E.2	PMS Laboratory	43,436
2E.4	PMS Ancillary	300
2E.100	Total	43,782

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : RESIDENT DAYS

Resident Days January 1 - March 31

Table 1	Account #		1
Line #		Payer Description	Reported Days
1.1	0210.5 & 0210.0	DTA Days	2,034
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,903
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	691
100	0200.0	Total Resident Days January 1 - March 31	4,628

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	2,086
2.2	0312.5 & 0312.0	Massachusetts EAEDC	2,137
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	455
200	0300.0	Total Resident Days April 1 - June 30	4,678

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	2,127
3.2	0412.5 & 0412.0	Massachusetts EAEDC	2,414
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	397
300	0400.0	Total Resident Days July 1 - September 30	4,938

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	2,104
4.2	0512.5 & 0512.0	Massachusetts EAEDC	2,326
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	507
400	0500.0	Total Resident Days October 1 - December 31	4,937

Annual Resident Days January 1-December 31

Table 5	Account #		1
Line #		Payer Description	Total Reported Days
5.1	0610.5 & 0610.0	DTA Days	8,351
5.2	0612.5 & 0612.0	Massachusetts EAEDC	8,780
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	2,050
500	0600.0	Total Annual Resident Days	19,181

Additional Patient Day Information

Table 6		1	
---------	--	---	--

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	21
6.2	0150.0	Number of Discharges	18
6.3	0170.0	Number of Public Community Support Admissions	
6.4	0175.0	Number of Total Community Support Admissions	
6.5	0180.0	Public Community Support Resident Days	
6.6	0182.0	Private Community Support Resident Days	
600	0185.0	Total Community Support Resident Days	0

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		1	2	3	4	5	6	7	8	9
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation HCF-4	Non-Allowable Depreciation Expense	Add-Backs from HCF-2 RH if applicable	Claimed Net Depreciation Expense
1.1	Land HCF-4	25,000			25,000					
1.2	Land HCF-2				0					
1.3	Building HCF-4	1,251,965	23,700		1,275,665		24,265			24,265
1.4	Building HCF-2				0					0
1.5	Improvements HCF-4	42,058			42,058	5.00%	2,041			2,041
1.6	Improvements HCF-2				0	5.00%				0
1.7	Equipment HCF-4	566,576			566,576	10.00%	25,007			25,007
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	1,885,599	23,700	0	1,909,299		51,313	0	0	51,313

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		1	2	3
Line #	Description	Claimed Fixed Asset Expenses - Rest Home (HCF-4)	Claimed Fixed Asset Expenses - Realty Company (HCF-2 RH)	Total Other Claimed Fixed Asset Expenses
2.1	Long-Term Interest Claimed *		-	0
2.2	MA Corporate Excise Tax - Non-Income Portion		-	0
2.3	Building Insurance		-	0
2.4	Real Estate Taxes		-	0
2.5	Personal Property Taxes		-	0
2.6	Other Claimed Fixed Assets**	11,063	-	11,063
200	Total Claimed Fixed Asset Other Expenses	11,063	0	11,063

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Total
300	Total Fixed Assets Expenses Claimed	62,376

A/C 9500.0

General Fixed Cost Information

Table 4		1
Line #	Description	
4.1	Is this a new facility?	No
4.2	What is the year the facility was built? (YYYY)	1907
4.3	Was there a change of ownership of this facility during the reporting period?	No
4.4	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No

Changes in Facility or Realty Company Ownership

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

5.1	Sale of Residential Care Facility Between Current Owners (e.g. related parties)				
5.2	Sale of Residential Care Facility to Unrelated Third Party				
5.3	Sale of Realty Company				

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)		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)		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	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																-				-
1.2																-				-
1.3																-				-
1.4																-				-
1.5																-				-
1.6																-				-
1.7																-				-
1.8																-				-
100	TOTALS								-	-						-		-	-	-
										(A)								(B)	(C)	(A) + (B) + (C)

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							-		
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						-		-
						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	00,000.9	2.0	1922.5	48,473	5,041	1,264	5,657
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,005.1	14.0	10529.0	206,755	21,500	5,390	24,129
		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	00,004.0	6.0	8284.4	135,784	14,120	3,540	15,846
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	00,000.0						
		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	00,000.2	1.0	343.9	40,429	4,204	1,054	4,718
		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	00,000.7	2.0	1465.3	7,555	786	197	882
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,000.5	1.0	1040.0	62,375	6,486	1,626	7,279
		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	00,001.1	1.0	2314.6	68,706	7,145	1,791	8,018
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.5	1.0	1140.0	69,025	7,178	1,799	8,055
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,000.6	2.0	1263.1	39,291	4,086	1,024	4,585
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,003.6	23.0	7531.4	163,129	16,964	4,253	19,037
		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

[illegible]

[illegible]

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	Trinity Health Senior Communities
1.2	Preparer's Last Name	Gregory
1.3	Preparer's First Name	Haley
1.4	Preparer's Middle Name	Oliver
1.5	Title	Reimbursement Analyst
1.6	Street Address	20555 Victor Parkway
1.7	City	Livonia
1.8	State	MI
1.9	Zip Code	48152
1.10	Phone Number	(734) 343-6611
1.11	Email Address	haley.oliver@trinity-health.org
1.12	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.	
1.13	Date of Authorization:	8/15/2023



Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	DeFrain

2.2	First Name	David	
2.3	Middle Name	Arthur	
2.4	Title	VP Finance	
2.5	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.		☒
2.6	Date of Authorization	8/17/2023	

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE - Condensed Realty Company Cost Report (HCF-2 RH)

The HCF-2 RH must be completed when expenses are included in the HCF-4 Profit or Loss Schedule account # 8525- "Net Expenses for Real Property". This schedule must be completed whenever reported to an individual, partnership, trust, trust or other entity whether affiliated or not with the residential care facility. The HCF-2 RH covers the real property of being a report to the Center by the individual or business entity which owns the real property to accurately reflect the complete financial condition AND a cash for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

Facility Information		
Line #	Description	
1.1	Realty Company Name	
1.2	City	
1.3	Realty Company Address	
1.4	Realty Company Phone	
1.5	Realty Company Address	
1.6	City	
1.7	State	
1.8	Zip	

REMARKS: Tables 2 through 6 are an integral part of the HCF-4 cost report. These tables must be completed in its entirety. When completing these tables 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 a partnership, joint venture, corporation or other entity; and 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 interests. These tables MUST be completed in its entirety.

Direct and Indirect Owners

List all direct and indirect owners with an interest of 1% or more in this realty company. If the realty company is owned by a corporation, trust, or trust, list the name of the corporation, trust, or trust, and the name of the owner.

Line #	Owner Name (Last, First)	Address	Percent Ownership	Interest Ownership Type	Direct or Indirect
2.1					
2.2					
2.3					
2.4					
2.5					
2.6					

Other Owned Facilities

List the name(s) of any other nursing and/or residential care facilities in which the owners listed in Table 2 own, directly or indirectly, an interest of 1% or more.

Line #	Facility Name	City	Name of Owner	Company Address	Ownership
3.1					
3.2					
3.3					
3.4					
3.5					

Liabilities

List any liabilities (mortgages, deeds, trust instruments, notes, or other financial information) of (1) the realty company to the direct or indirect owners listed in Table 2 or (2) the direct or indirect owners listed in Table 2 to the realty company.

Line #	Liability Type	Liability Payable From	Original Debt Amount	Days Past Due	Address (City)	Interest Payable To	List Owners Name
4.1							
4.2							
4.3							
4.4							

Related Party Transactions

Indicate any entity, person, or related party as defined in 48C CMR 240.00 and that (1) provides services, facilities, goods and/or supplies to this realty company, or (2) receives any salary, fee, or other compensation from this realty company. Indicate the amount paid by this realty company for this reporting year. (Attach an addendum if necessary.)

Line #	Entity/Person	Organization	Address/Contact Information	Work-up	Cost	Amount Paid	Name of Owner	% Ownership
5.1								
5.2								
5.3								
5.4								
5.5								

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 above 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 backside and explanation tab.

Line #	Entity Name	Owner Name	Owner Title	% Time Received	Salary	Employee Benefits	Payroll Taxes	Workers Comp	Gr. Life/Health Ins.	Gr. Pension	Other	Gr. Total
6.1												
6.2												
6.3												
6.4												
6.5												
6.6												
6.7												
6.8												

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 #	Name	Title	% Time Received - Administration	% Time Received - Front Operations, Maintenance, and Security	% Time Received - Medical Services	% Time Received - Other	Total Time Received (80%)	Salary	Employee Benefits	Payroll Taxes	Workers Comp	Gr. Life/Health Ins.	Gr. Pension	Other	Total
7.1								\$ 6,000							
7.2								\$ 6,000							
7.3								\$ 6,000							
7.4								\$ 6,000							
7.5								\$ 6,000							

Part II: Condensed Facility Specific Realty Company Financial Information

NOTE: Required amount should be the amount reported on the facility specific realty company financial statements.

Income				
Line #	Account #	Description	Reported Amount	Capitalization
1.1	2000.0	Other Income		
1.2	2000.0	Other Income		
1.3	2000.0	Other Income		
1.4	2000.0	Other Income		
1.5	2000.0	Other Income		
1.6	2000.0	Other Income		
1.7	2000.0	Other Income		
1.8	2000.0	Other Income		
1.9	2000.0	Other Income		
1.10	2000.0	Other Income		
1.11	2000.0	Other Income		
1.12	2000.0	Other Income		
1.13	2000.0	Other Income		
1.14	2000.0	Other Income		
1.15	2000.0	Other Income		
1.16	2000.0	Other Income		
1.17	2000.0	Other Income		
1.18	2000.0	Other Income		
1.19	2000.0	Other Income		
1.20	2000.0	Other Income		
1.21	2000.0	Other Income		
1.22	2000.0	Other Income		
1.23	2000.0	Other Income		
1.24	2000.0	Other Income		
1.25	2000.0	Other Income		
1.26	2000.0	Other Income		
1.27	2000.0	Other Income		
1.28	2000.0	Other Income		
1.29	2000.0	Other Income		
1.30	2000.0	Other Income		
1.31	2000.0	Other Income		
1.32	2000.0	Other Income		
1.33	2000.0	Other Income		
1.34	2000.0	Other Income		
1.35	2000.0	Other Income		
1.36	2000.0	Other Income		
1.37	2000.0	Other Income		
1.38	2000.0	Other Income		
1.39	2000.0	Other Income		
1.40	2000.0	Other Income		
1.41	2000.0	Other Income		
1.42	2000.0	Other Income		
1.43	2000.0	Other Income		
1.44	2000.0	Other Income		
1.45	2000.0	Other Income		
1.46	2000.0	Other Income		
1.47	2000.0	Other Income		
1.48	2000.0	Other Income		
1.49	2000.0	Other Income		
1.50	2000.0	Other Income		
1.51	2000.0	Other Income		
1.52	2000.0	Other Income		
1.53	2000.0	Other Income		
1.54	2000.0	Other Income		
1.55	2000.0	Other Income		
1.56	2000.0	Other Income		
1.57	2000.0	Other Income		
1.58	2000.0	Other Income		
1.59	2000.0	Other Income		
1.60	2000.0	Other Income		
1.61	2000.0	Other Income		
1.62	2000.0	Other Income		
1.63	2000.0	Other Income		
1.64	2000.0	Other Income		
1.65	2000.0	Other Income		
1.66	2000.0	Other Income		
1.67	2000.0	Other Income		
1.68	2000.0	Other Income		
1.69	2000.0	Other Income		
1.70	2000.0	Other Income		
1.71	2000.0	Other Income		
1.72	2000.0	Other Income		
1.73	2000.0	Other Income		
1.74	2000.0	Other Income		
1.75	2000.0	Other Income		
1.76	2000.0	Other Income		
1.77	2000.0	Other Income		
1.78	2000.0	Other Income		
1.79	2000.0	Other Income		
1.80	2000.0	Other Income		
1.81	2000.0	Other Income		
1.82	2000.0	Other Income		
1.83	2000.0	Other Income		
1.84	2000.0	Other Income		
1.85	2000.0	Other Income		
1.86	2000.0	Other Income		
1.87	2000.0	Other Income		
1.88	2000.0	Other Income		
1.89	2000.0	Other Income		
1.90	2000.0	Other Income		
1.91	2000.0	Other Income		
1.92	2000.0	Other Income		
1.93	2000.0	Other Income		
1.94	2000.0	Other Income		
1.95	2000.0	Other Income		
1.96	2000.0	Other Income		
1.97	2000.0	Other Income		
1.98	2000.0	Other Income		
1.99	2000.0	Other Income		
2.00	2000.0	Other Income		
2.01	2000.0	Other Income		
2.02	2000.0	Other Income		
2.03	2000.0	Other Income		
2.04	2000.0	Other Income		
2.05	2000.0	Other Income		
2.06	2000.0	Other Income		
2.07	2000.0	Other Income		
2.08	2000.0	Other Income		
2.09	2000.0	Other Income		
2.10	2000.0	Other Income		
2.11	2000.0	Other Income		
2.12	2000.0	Other Income		
2.13	2000.0	Other Income		
2.14	2000.0	Other Income		
2.15	2000.0	Other Income		
2.16	2000.0	Other Income		
2.17	2000.0	Other Income		
2.18	2000.0	Other Income		
2.19	2000.0	Other Income		
2.20	2000.0	Other Income		
2.21	2000.0	Other Income		
2.22	2000.0	Other Income		
2.23	2000.0	Other Income		
2.24	2000.0	Other Income		
2.25	2000.0	Other Income		
2.26	2000.0	Other Income		
2.27	2000.0	Other Income		
2.28	2000.0	Other Income		
2.29	2000.0	Other Income		
2.30	2000.0	Other Income		
2.31	2000.0	Other Income		
2.32	2000.0	Other Income		
2.33	2000.0	Other Income		
2.34	2000.0	Other Income		
2.35	2000.0	Other Income		
2.36	2000.0	Other Income		
2.37	2000.0	Other Income		
2.38	2000.0	Other Income		
2.39	2000.0	Other Income		
2.40	2000.0	Other Income		
2.41	2000.0	Other Income		
2.42	2000.0	Other Income		
2.43	2000.0	Other Income		
2.44	2000.0	Other Income		
2.45	2000.0	Other Income		
2.46	2000.0	Other Income		
2.47	2000.0	Other Income		
2.48	2000.0	Other Income		
2.49	2000.0	Other Income		
2.50	2000.0	Other Income		
2.51	2000.0	Other Income		
2.52	2000.0	Other Income		
2.53	2000.0	Other Income		
2.54	2000.0	Other Income		
2.55	2000.0	Other Income		
2.56	2000.0	Other Income		
2.57	2000.0	Other Income		
2.58	2000.0	Other Income		
2.59	2000.0	Other Income		
2.60	2000.0	Other Income		
2.61	2000.0	Other Income		
2.62	2000.0	Other Income		
2.63	2000.0	Other Income		
2.64	2000.0	Other Income		
2.65	2000.0	Other Income		
2.66	2000.0	Other Income		
2.67	2000.0	Other Income		
2.68	2000.0	Other Income		
2.69	2000.0	Other Income		
2.70	2000.0	Other Income		
2.71	2000.0	Other Income		
2.72	2000.0	Other Income		
2.73	2000.0	Other Income		
2.74	2000.0	Other Income		
2.75	2000.0	Other Income		
2.76	2000.0	Other Income		
2.77	2000.0	Other Income		
2.78	2000.0	Other Income		
2.79	2000.0	Other Income		
2.80	2000.0	Other Income		
2.81	2000.0	Other Income		
2.82	2000.0	Other Income		
2.83	2000.0	Other Income		
2.84	2000.0	Other Income		
2.85	2000.0	Other Income		
2.86	2000.0	Other Income		
2.87	2000.0	Other Income		
2.88	2000.0	Other Income		
2.89	2000.0	Other Income		
2.90	2000.0	Other Income		
2.91	2000.0	Other Income		
2.92	2000.0	Other Income		
2.93	2000.0	Other Income		
2.94	2000.0	Other Income		
2.95	2000.0	Other Income		
2.96	2000.0	Other Income		
2.97	2000.0	Other Income		
2.98	2000.0	Other Income		
2.99	2000.0	Other Income		
3.00	2000.0	Other Income		
3.01	2000.0	Other Income		
3.02	2000.0	Other Income		
3.03	2000.0	Other Income		
3.04	2000.0	Other Income		
3.05	2000.0	Other Income		
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3.13	2000.0	Other Income		
3.14	2000.0	Other Income		
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3.48	2000.0	Other Income		
3.49	2000.0	Other Income		
3.50	2000.0	Other Income		
3.51	2000.0	Other Income		
3.52	2000.0	Other Income		
3.53	2000.0	Other Income		
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3.71	2000.0	Other Income		
3.72	2000.0	Other Income		
3.73	2000.0	Other Income		
3.74	2000.0	Other Income		
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4.12	2000.0	Other Income		
4.13	2000.0	Other Income		
4.14	2000.0	Other Income		
4.15	2000.0	Other Income		
4.16	2000.0	Other Income		
4.17	200			

