

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	5507251
1.2	Provider ID/MMIS ID	66,485,140
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2022
1.4	Name of Facility	Fraser Rest Home of Hyannis, Inc
1.5	Street Address	349 Sea St
1.6	City	Hyannis, MA
1.7	Zip	02601
1.8	Telephone	(508) 775-4881
1.9	Federal Employer Identification Number	04-2320795
1.10	Responsible Person's Name	Barry A. Fraser
1.11	Responsible Person's Email	cfraser@meganet.net
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Barry A. Fraser
1.14	List Email of Person to Receive Rate Notifications	cfraser@meganet.net
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Profit
1.16	Legal Status (Select from Dropdown Menu)	1. MA Corp-Chapter 156B
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.	32
1.19	Enter the facility's constructed bed capacity.	32
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)	1/1/2013
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?	No
1.24	If line 1.23 is Yes, list the COMB# of the management company as reported on the management company cost report.	
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	
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.	
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.	No
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:		Explain:

Bed License Information

Table 1B	1	2	3
Line #	Date From	Date To	# of Beds
1B.1	1/1/2013	12/31/2022	32
1B.2			
1B.3			

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Barry A. Fraser
2.2	Residential Care Facility or Firm Name	Fraser Rest Home of Hyannis, Inc
2.3	Title	President
2.4	Street Address	349 Sea St
2.5	City	Hyannis
2.6	State	MA
2.7	Zip Code	02601
2.8	Phone Number	508-775-4881
2.9	Email Address	cfraser@meganet.net

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	Brian Carey
3.3	Preparer's Affiliation	Accounting Firm
3.4	Nursing Facility or Firm Name	DePaola Begg & Associates, PC
3.5	Title	CPA
3.6	Street Address	220 West Main St
3.7	City	Hyannis
3.8	State	MA
3.9	Zip Code	02601
3.10	Phone Number	(508) 775-7819
3.11	Email Address	brian@cpacapecod.com

3.12	Type of Accounting Service Performed	Compilation
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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	Fraser, Barry	369 Sea St, Hyannis, MA 02601	100.0%	Corporation	Direct
1.2					
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	VPN	Name of Owner	Company Address	% Ownership
2.1	Fraser Rest Home of Sandwich, Inc.	5505054	Barry Fraser	125 Main St, Sandwich MA 02563	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	Goody/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	Owner	Barry Fraser	President	100.00%	67,500	2,025	5,656	1,698		20,380		97,260
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.

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	Shirley Miller	Nurse Aide Community Support			50.00%	50.00%	100.00%	120,139	2,500	10,068	3,023				135,730
6.2	Alpheus Myers	Kitchen				100.00%	100.00%	83,341		6,984	2,097				92,422
6.3	Barry Fraser	President	50.00%		25.00%	25.00%	100.00%	67,500	2,025	5,656	1,698		20,380		97,260
6.4	Mazyze Coleman	Nurse Aide			100.00%		100.00%	33,075		2,772	832				36,679
6.5	Enrica Henry	Nurse Aide			100.00%		100.00%	31,169	272	2,612	784				34,837

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	1,318,209
1.2	1030.0	Cash - On Hand	
1.3	1040.0	Temporary Investments	
1.4	1050.0	Other Cash	
1.100	1010.0	Total Cash and Cash Equivalents	1,318,209
		Accounts Receivable	
1.5	1080.0	Private Patients	99,548
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	
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	
1.200	1060.0	Total Accounts Receivable	99,548
		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	147,321
1.13	1185.0	Other Loans Receivable	
1.300	1150.0	Total Loans Receivable	147,321
1.14	1190.0	Interest Receivable	
1.15	1210.0	Supply Inventory	
		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 *	
1.400	1260.0	Subtotal Prepaid Expenses	-
1.21	1310.0	Other Current Assets	
100	1005.0	Total Current Assets	1,565,078

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	35,200		35,200
2.2	1520.0	Building	197,467	(187,281.00)	10,186
2.3	1610.0	Building Improvements			0
2.4	1625.0	Leasehold Improvements	124,674	(67,481.00)	57,193
2.5	1630.0	Other Improvements			0
2.6	1650.0	Equipment	48,412	(48,412.00)	0
2.7	1700.0	Motor Vehicles	41,730	(41,730.00)	0
2.8	1710.0	Software/Limited Life Assets			0
200	1500.0	Total Non-Current Fixed Assets			102,579

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 *	8,180
3.7	1975.2	Accumulated Amortization of Mortgage Acquisition Costs	(7,414)

3.8	1975.0	Unamortized Mortgage Acquisition Costs	766
3.9	1979.0	Construction in Progress *	
3.10	1980.0	Other **	7,008
3.100	1900.0	Total Deferred Charges and Other Assets	7,774
300	1000.0	Total Assets	1,675,431

Current Liabilities			
Table 4			
Line #	Account #	Description	1 Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	13,664
4.2	2030.0	Accrued Expenses	
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	13,664
4.4	2050.0	Patient Funds Due	
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	
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 *	12,290
4.200	2100.0	Total Notes and Loans Payable	12,290
		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	456
4.16	2270.0	Accrued Interest Payable	
4.17	2290.0	Other Current Liabilities	67,631
4.400	2250.0	Total Other Current Liabilities	68,087
400	2005.0	Total Current Liabilities	94,041

Long-Term Liabilities			
Table 5			
Line #	Account #	Description	1 Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	176,859.00
5.2	2320.0	Other Long Term Debt *	19,326.00
5.100	2300.0	Total Long-Term Liabilities	196,185
500	N/A	Total Liabilities	290,226

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	
6.100	2510.0	Total Proprietorship or Partnership Capital	0
6.5	2620.0	Capital Stock	52,143
6.6	2630.0	Additional Paid in Capital	
6.7	2640.0	Treasury Stock	(161,200)
6.8	2650.0	Retained Earnings	1,494,262
6.200	2610.0	Total Corporation Capital	1,385,205
600	2000.0	Total Liabilities and Net Worth	1,675,431

Balance Sheet Check			
Table 7			
Line #	Account #	Description	1 Account Balance
7.1	1000.0	Total Assets	1,675,431

7.2	2000.0	Total Liabilities and Net Worth	1,675,431
		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	87,340
1.2	3022.5	OTA	711,094
1.3	3022.8	MA DTA Patient Resource Income	933,733
1.4	3022.7	Non-MA DTA	
1.5	3023.1	MA Commission for the Blind	
1.6	3023.2	VIA and Other Public	
1.7	3025.1	Adult Day Care Income	22,205
1.8	3026.2	Other Non-Nursing Income	
1.9		COVID-Related Supplemental Payments	
Ancillary Services (Use Table 1A to Right to Remove Expenses)			
1.10	3031.1	Private	
1.11	3032.5	Medicaid (DMA)	
1.12	3032.7	Non-MA Medicaid	
1.13	3033.1	MA Commission for the Blind	
1.14	3033.3	VIA & Other Public	
1.100	3030.0	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	3160.0	East Ochs Recovery	
1.19	3170.0	Prior Year Retrospective Adjustment	
1.20	3180.0	Interest Income	
1.21	3190.0	Operating Costs Recoverable	
1.22	3195.0	Field Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	0
100	3000.0	Total Gross Income	2,513,320

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				
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (955.0)
Administrative Expenses				
2.1	4110.1	Administrative/Responsible Person Salaries	9,000	
2.2	4121.1	Officer Salaries *	33,750	(33,750)
Other Expenses				
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Remove Salaries)	16,875	
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	1,481	(2,481)
2.5	4160.3	Management Fees		0
2.6	4160.6	Management Consultants*		0
2.100	4120.0	Total Other Expenses	18,356	0
2.200	4100.0	Total Administrative Expenses	61,136	(33,750)
General Supplies & Expenses				
2.7	4250.0	Office Supplies		0
2.8	4261.5	Phone	5,302	
2.9	4262.4	Electronic Advertising		0
2.300	4260.0	Total Telephone Expenses	5,302	0
Travel Expenses				
2.10	4275.5	Motor Vehicle Expenses*	1,668	
2.11	4280.5	Conventions and Meetings		0
2.400	4270.5	Total Travel Expenses	1,668	0
Advertising Expenses				
2.12	4295.7	Help Wanted		0
2.13	4298.7	Promotional	545	(545)
2.500	4290.0	Total Advertising Expenses	545	0
Licenses and Fees Expenses				
2.14	4301.7	Licenses and Fees: Patient Care Related Portion	2,350	
2.15	4302.3	Licenses and Fees: Not Related to Patient Care	110	(110)
2.600	4300.0	Total Licenses and Fees Expenses	2,460	0
Education and Training Expenses				
2.16	4306.1	Staff Development: Coordinator Salary		0
2.17	4306.2	Administration Training		0
2.18	4306.3	Other Required Education		0
2.19	4306.4	Job Related Education		0
2.700	4300.0	Total Education and Training Expenses	0	0
Employee Benefits				
2.20	4310.1	Employee Benefits: Pensions **	2,772	
2.21	4310.2	Employee Benefits: Other		0
2.22	4319.2	Officer Profit Sharing and Other Benefits	2,025	(2,025)
2.800	4310.0	Total Employee Benefits	4,797	0
Accounting Expenses				
2.23	4350.3	Accounting: Appraisal Services		0
2.24	4350.3	Accounting: Other (Use Table 2B to Right to Remove Expenses)	16,500	
2.900	4340.0	Total Accounting Expenses	16,500	0
Legal Expenses				
2.25	4380.3	Legal: Appraisal Service		0
2.26	4380.7	Legal: Division of Administrative Law Apprais - Filing Fees		0
2.27	4390.7	Other Legal	7,875	(7,875)
2.1000	4370.0	Total Legal Expenses	7,875	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	32,513	
2.29	4411.2	Payroll Taxes - Officers		(6,454)
2.1100	4400.0	Total Payroll Taxes	38,189	(6,454)
Insurance Expenses				
2.30	4428.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion		0
2.31	4430.7	Insurance: Indemnification and General Liability *	19,523	
2.32	4432.7	Key Person Insurance		0
2.33	4530.8	Insurance: Building Improvements and Equipment	5,485	(5,485)
2.34	4424.1	Workers' Comp - Other	9,762	5,761
2.35	4424.2	Workers' Comp - Officers	1,688	(1,688)
2.36	4426.1	Group Life/Health - Other		0
2.37	4426.2	Group Life/Health - Officers		0
2.1200	4420.0	Total Insurance Expenses	36,268	(7,183)
2.38	4415.0	Interest on Late Payments, Penalties		0
2.39	4430.0	Interest on Working Capital		0
2.40	4430.0	Pre-Opening Expenses		0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Remove Expenses)	3,050	
2.1300	4400.0	Total General Supplies and Expenses	117,643	(23,394)
2.42	4510.0	Real Estate Taxes	16,112	(16,112)
2.43	4515.8	Personal Property Taxes*	3,854	(3,854)
2.44	4520.8	Interest Long Term (See Mortgages & Notes Schedule)	9,435	(9,435)
2.45	4535.8	Rent - Real Property		0
2.46	4538.8	Other Rent (Use Table 2D to Right to Remove Expenses)		0
2.47	4550.8	Depreciation - Building	340	(340)
2.48	4560.8	Depreciation - Building Improvements		0
2.49	4567.8	Depreciation - Leasehold Improvements	2,536	(2,536)
2.50	4568.8	Depreciation - Other Improvements		0
2.51	4570.8	Depreciation - Equipment	43,627	(43,627)
2.52	4585.8	Depreciation - Software/Limited Life Assets	957	(957)
2.1400	4540.0	Total Fixed Costs	76,533	(76,533)
Plant Operations, Maintenance & Security				
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries		0
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	1,683	
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	6,191	
2.56	5120.1	Plant Operations, Maintenance & Security - Utilities	24,506	
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	18,907	
2.1500	5100.0	Total Plant Operation, Maintenance & Security	51,287	0
Dietary				
2.58	5205.1	Dietary - Salaries	87,758	
2.59	5205.5	Dietary - Food	100,189	
2.60	5211.3	Dietary - Purchased Service		0
2.61	5231.1	Dietician - Salary		0
2.62	5233.3	Dietician - Purchased Service		0
2.63	5276.5	Dietary - Supplies and Expenses		0
2.1600	5200.0	Total Dietary	187,947	0
Laundry				
2.64	5310.1	Laundry - Salaries		0
2.65	5320.3	Laundry - Purchased Service	2,399	
2.66	5330.5	Laundry - Supplies and Expenses		0
2.67	5340.5	Laundry - linen and Bedding		0
2.1700	5300.0	Total Laundry	2,399	0
Housekeeping				
2.68	5410.1	Housekeeping - Salaries	205	
2.69	5415.3	Housekeeping - Purchased Service	80,635	
2.70	5420.5	Housekeeping - Supplies and Expenses		0
2.1800	5400.0	Total Housekeeping	80,840	0
Nursing				
Registered Nurses				
2.71	6030.1	RN Salaries	810	
2.72	6035.3	RN Purchased Service		0
2.73	6041.1	LPN Salaries		0
2.74	6041.3	LPN Purchased Service		0
Nurses Aides				
2.75	6051.1	Nurses Aides Salaries	230,090	
2.76	6051.3	Nurses Aides Purchased Service	71,550	
2.1900	6000.0	Total Nursing	302,450	0
Medical Services				
2.77	6504.1	Quality Assurance Professional		0
2.78	6507.1	Community Support Coordinator	76,945	
Physicians' Services				
2.79	6554.4	Employee Physicals	30,000	
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Remove Expenses)	4,136	
2.2000	6510.0	Total Physicians' Services	14,136	0

Table 2A - Detail of Clerical Salaries					
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary	
2A.1	Barry Fraser	Clerical	Clerical	16,875	
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.100			Total Clerical Salaries	16,875	

Note: Use Column 2 of the main expense schedule to disallow any disallowed salaries for clerical staff not 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	DePinto Bagg & Associates	11/29/2022	8,000	A	Financial Statement Preparation
2B.2	DePinto Bagg & Associates	12/13/2022	10,500	C	Tax Returns
2B.3					
2B.4					
2B.5					
2B.100			Sub-Total	18,500	
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	
2B.200			Total Other Accounting	18,500	

Accounting Expense Codes			
A. HCF-4 Cost Report Prep	B. Personal Tax Prep	C. SIC Filings	
D. Medicare Cost Report Prep	E. Management Advisory Services	F. Other Allowable Accounting (Explain)	
G. Corporate Tax Prep	F. Certified Financial Statement Audit	H. Other Non-Allowable Accounting (Explain)	

Explain if using Code H and/or I:

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	Bank Charges	1,759
2C.2	Employee Meals	300
2C.4		
2C.100	Total	2,059

Table 2D: Detail of Other Rent Expenses		
Line #	Description	Amount
2D.1		
2D.2	Equipment Rental	
2D.3		
2D.4		
2D.100	Total	0

Table 2E: Detail of Other Medical Services Expenses		
Line #	Description	Amount
2E.1	Patient Needs	4,136
2E.2		

Medical Supplies & Drugs				
2.81	6520.5	Legend Drugs	1,418	
2.82	6522.5	House Supplies Not Resold		(1,418)
2.83	6523.5	Resold to Private Patients		0
2.2300	6520.0	Total Medical Supplies and Drugs	1,418	0
2.84	6530.0	Pharmacy Consultants		(1,418)
2.85	6540.0	Social Service Worker (Including Behavioral Health)		0
2.2200	6500.0	Total Medical Services	92,489	0
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
Recreational Therapy				
2.91	7021.1	Recreational Therapy - Salaries		0
2.92	7022.1	Recreational Therapy - Purchased Service		0
2.93	7023.5	Recreational Therapy - Supplies and Expenses		0
2.94	7024.8	Recreational Therapy - Transportation		0
2.2400	7020.0	Total Recreational Therapy	0	0
2.2500	7000.0	Total Restorative & Recreational Therapy	0	0
Bad Accts - Taxes-Refunds-Day Care				
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care		0
2.96	8015.0	Fines, Late Charges, and Penalties		0
2.97	8025.0	State & Federal Income Taxes		0
2.98	8027.7	Massachusetts Excise Tax	2,752	(2,752)
2.99	8030.0	Refunds and Allowances		0
2.100	8040.0	Adult Day Care Costs*		0
2.101	8065.0	Other Non-Nursing Costs*		0
2.2600	8000.0	Total Bad Accts - Taxes-Refunds-Day Care	2,752	(2,752)
200	4000.0	Total Expenses	92,500	0
A/C # 4000.0 A/C #9945.0 A/C # 9935.0				
				837,594

25.3		
25.4		
25.100	Total	4,136

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Table 3		1
Line #	Account #	Description
3.1	4000.0	Total Reported Operating Expenses
3.2	9945.0	Less: Self-Disallowed Expenses
3.3	9935.0	Less: Automatically Disallowed Expenses
3.100	4091.1	Total Non-Allowable Expenses
3.4	9960.1	Allocated Administrative and General From Management Company (MCF-3)
3.5	9962.2	Other Operating Expense Add-Back from Realty Company (MCF-2 RM)
3.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
3.7	9961.3	Allocated Fixed Asset Expenses From Management Company (MCF-3)
3.8	9950.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
3.9	9962.6	Allocated Direct Variable (Dietician, Indirect Therapy & QA) Management Company Add-Back Expenses
3.10	9962.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
3.200	4091.2	Total Allowable Add-Back Expenses
3.41	NA	Less: Recoverable Income (limiting operating expenses)
300	4000.0	Total Allowable Operating Expenses Claimed

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income		
Table 4		1
Line #	Account #	Description
Cost Report Net Income		
4.1	3000.0	Total Cost Report Income
4.2	2000.0	Total Cost Report Expenses
4.100		Net Income (Loss) Cost Report
Financial Statement Net Income		
4.3		Financial Statement Reported Income
4.4		Financial Statement Reported Expenses
4.200		Net Income (Loss) Financial Statement
Variance		
4.5		Variance Between Cost Report and Financial Statements: Income
4.6		Variance Between Cost Report and Financial Statements: Expenses
4.7		Variance Between Cost Report and Financial Statements: Net Income
Reconciling Items		
4.8		Reconciling Item: Explain
4.9		Reconciling Item: Explain
4.10		Reconciling Item: Explain
4.11		Reconciling Item: Explain
4.12		Reconciling Item: Explain
4.13		Reconciling Item: Explain
4.100		Total Reconciling Items
Reconciliation		
400		Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: Net Income ***

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 #		1
Line #		Payer Description	Reported Days
1.1	0210.5 & 0210.0	DTA Days	1,135
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,194
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	91
100	0200.0	Total Resident Days January 1 - March 31	2,420

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,274
2.2	0312.5 & 0312.0	Massachusetts EAEDC	1,274
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	91
200	0300.0	Total Resident Days April 1 - June 30	2,639

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,349
3.2	0412.5 & 0412.0	Massachusetts EAEDC	1,297
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	91
300	0400.0	Total Resident Days July 1 - September 30	2,737

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,395
4.2	0512.5 & 0512.0	Massachusetts EAEDC	1,115
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	91
400	0500.0	Total Resident Days October 1 - December 31	2,601

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	5,153
5.2	0612.5 & 0612.0	Massachusetts EAEDC	4,880
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	364
500	0600.0	Total Annual Resident Days	10,397

Additional Patient Day Information

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

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	
6.2	0150.0	Number of Discharges	
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	35,200			35,200					
1.2	Land HCF-2				0					
1.3	Building HCF-4	197,467			197,467		340			340
1.4	Building HCF-2				0					0
1.5	Improvements HCF-4	124,675			124,675	5.00%	2,536			2,536
1.6	Improvements HCF-2				0	5.00%				0
1.7	Equipment HCF-4	90,142			90,142	10.00%	43,627			43,627
1.8	Equipment HCF-2				0	10.00%				0
1.9	Software/Limited Life Assets HCF-4	8,180			8,180	33.33%	7,414			7,414
1.10	Software/Limited Life Assets HCF-2				0	33.33%				0
100	Total Claimed Fixed Asset Depreciation Expense	455,664	0	0	455,664		53,917	0	0	53,917

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	456	-	456
2.3	Building Insurance	5,485	-	5,485
2.4	Real Estate Taxes	16,132	-	16,132
2.5	Personal Property Taxes	3,856	-	3,856
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	25,929	0	25,929

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Total
300	Total Fixed Assets Expenses Claimed	79,846

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)	
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	Mortgage	Rockland Trust	No	10/26/2014	12/31/2022	76	2,258	248,589	8,180	545	201,109		(12,860)			188,249	4.96%	8,248		8,793	
1.2	Note	TD Auto Finance	No	9/13/2022	12/31/2022	57	417	21,126				21,126	(900)			20,226	6.74%	692		692	
1.3																-				-	
1.4																-				-	
1.5																-				-	
1.6																-				-	
1.7																-				-	
1.8																-				-	
100	TOTALS								8,180	545						208,475		8,940	-	9,485	
										(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	00,000.0						
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,002.0	2.0	4199.8	87,758			
		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						
		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	00,001.2	2.0	2398.0	76,945			
		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	00,000.0						
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,000.1	1.0	104.0	9,050		272	
		7124.2	7224.2	7324.2	4110.1	7424.2	7524.2	7624.2
1.14	Officer	00,000.5	1.0	1040.0	33,750		2,025	
		7125.2	7225.2	7325.2	4125.1	7425.2	7525.2	7625.2
1.15	Clerical Staff	00,000.3	1.0	520.0	16,875			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0	1.0	18.0	810			
		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	00,005.8	17.0	12096.8	230,090		2,500	
		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	DePaola, Begg & Associates PC
1.2	Preparer's Last Name	Carey
1.3	Preparer's First Name	Brian
1.4	Preparer's Middle Name	
1.5	Title	CPA
1.6	Street Address	220 West Main St
1.7	City	Hyannis
1.8	State	MA
1.9	Zip Code	02601
1.10	Phone Number	508-775-7819
1.11	Email Address	brian@cpacapecod.com
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:	9/19/2023

☒

Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	Fraser

2.2	First Name	Barry
2.3	Middle Name	
2.4	Title	President
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	9/16/2023



RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : Condensed Realty Company Cost Report (HCF-2 BSI)

The HCF-2 BSI must be completed when expenses are included in the HCF-4 Profit or Loss Schedule account # 835.5. "Net Expenses for Real Property". This schedule must be completed whenever net is paid to an individual, partnership, entity trust or other entity whether affiliated or not with the residential care facility. The HCF-2 BSI serves the dual purpose 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 plan for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

Facility Information		
Line #	Description	
1.1	Facility Name	
1.2	Address	
1.3	City/State/Zip	
1.4	Facility License #	
1.5	Operating Dates	
1.6	Facility Contact Person	
1.7	Phone	
1.8	Fax	
1.9	Website	

IMPORTANT: 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 or having a financial interest in the 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 interest. These tables MUST be completed in entirety.

Direct and Indirect Owners

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

Table 2	Owner Name (Last, First, Middle)	Address	Percent Ownership	Indirect Ownership Type	State of 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.

Table 3	Nursing and/or Res Name	State	Name of Owner	Company Address	% Ownership
3.1					
3.2					
3.3					
3.4					
3.5					

Reimbursements

List any reimbursements, payments, trust income, loans, or other financial information of (1) the facility company to the direct or indirect owners listed in Table 2 or (2) the direct or indirect owners listed in Table 2 to the facility company.

Table 4	Line #	Reimbursement Type	Original Date Amount	Date Received	Balance 12/31	Reimbursement To	List Owners Name
4.1							
4.2							
4.3							
4.4							
4.5							

Related Party Transactions

Indicate any entity, person, or related party in debt over \$10,000 and that (a) provides services, facilities, goods and/or supplies to this facility company; or (b) receives any salary, fee, or other compensation from this facility company. Indicate the amount paid by this facility company for the reporting year. (Attach an addendum if necessary.)

Table 5	Entity/Person	Relationship	Original Date Amount	Date Received	Balance 12/31	Amount Owed	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 changed. Sole proprietors should report the same amount as reported in the flow account and under no circumstances should any amount be claimed for personal services in an account other than their own. If additional space is needed, use the addendum and explanation Tab.

Table 6	Line #	Owner Name	Address	Phone	% Time Received	Salary	Employee Benefits	Payroll Taxes	Workers Comp	Health Insurance	Life Insurance	Other	Total
6.1													
6.2													
6.3													
6.4													
6.5													
6.6													
6.7													

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 7	Line #	Name	Title	% Time Directed - Administration	% Time Directed - Patient Operations, Maintenance, and Security	% Time Directed - Medical Services	% Time Directed - Other	Total Time (Hours report 2022)	Salary	Employee Benefits	Payroll Taxes	Student Grants	Gr. Health Ins.	Other	Total
7.1															
7.2															
7.3															
7.4															
7.5															

Part II: Condensed Facility Specific Realty Company Financial Information

NOTE: Reported amount should be the amount reported on the facility specific entity company financial statements.

Table 8	Line #	Account #	Description	Reported Amount	Explanation
8.1		1000.0	Assets		
8.2		1001.0	Cash		
8.3		1002.0	Accounts Receivable		
8.4		1003.0	Prepaid Expenses		
8.5		1004.0	Investments		
8.6		1005.0	Other Assets		
8.7		2000.0	Liabilities		
8.8		2001.0	Accounts Payable		
8.9		2002.0	Notes Payable		
8.10		2003.0	Other Liabilities		
8.11		3000.0	Net Worth		
8.12		3001.0	Owner's Equity		
8.13		3002.0	Retained Earnings		
8.14		3003.0	Other Equity		
8.15		3004.0	Other Equity		
8.16		3005.0	Other Equity		
8.17		3006.0	Other Equity		
8.18		3007.0	Other Equity		
8.19		3008.0	Other Equity		
8.20		3009.0	Other Equity		
8.21		3010.0	Other Equity		
8.22		3011.0	Other Equity		
8.23		3012.0	Other Equity		
8.24		3013.0	Other Equity		
8.25		3014.0	Other Equity		
8.26		3015.0	Other Equity		
8.27		3016.0	Other Equity		
8.28		3017.0	Other Equity		
8.29		3018.0	Other Equity		
8.30		3019.0	Other Equity		
8.31		3020.0	Other Equity		
8.32		3021.0	Other Equity		
8.33		3022.0	Other Equity		
8.34		3023.0	Other Equity		
8.35		3024.0	Other Equity		
8.36		3025.0	Other Equity		
8.37		3026.0	Other Equity		
8.38		3027.0	Other Equity		
8.39		3028.0	Other Equity		
8.40		3029.0	Other Equity		
8.41		3030.0	Other Equity		
8.42		3031.0	Other Equity		
8.43		3032.0	Other Equity		
8.44		3033.0	Other Equity		
8.45		3034.0	Other Equity		
8.46		3035.0	Other Equity		
8.47		3036.0	Other Equity		
8.48		3037.0	Other Equity		
8.49		3038.0	Other Equity		
8.50		3039.0	Other Equity		
8.51		3040.0	Other Equity		
8.52		3041.0	Other Equity		
8.53		3042.0	Other Equity		
8.54		3043.0	Other Equity		
8.55		3044.0	Other Equity		
8.56		3045.0	Other Equity		
8.57		3046.0	Other Equity		
8.58		3047.0	Other Equity		
8.59		3048.0	Other Equity		
8.60		3049.0	Other Equity		
8.61		3050.0	Other Equity		
8.62		3051.0	Other Equity		
8.63		3052.0	Other Equity		
8.64		3053.0	Other Equity		
8.65		3054.0	Other Equity		
8.66		3055.0	Other Equity		
8.67		3056.0	Other Equity		
8.68		3057.0	Other Equity		
8.69		3058.0	Other Equity		
8.70		3059.0	Other Equity		
8.71		3060.0	Other Equity		
8.72		3061.0	Other Equity		
8.73		3062.0	Other Equity		
8.74		3063.0	Other Equity		
8.75		3064.0	Other Equity		
8.76		3065.0	Other Equity		
8.77		3066.0	Other Equity		
8.78		3067.0	Other Equity		
8.79		3068.0	Other Equity		
8.80		3069.0	Other Equity		
8.81		3070.0	Other Equity		
8.82		3071.0	Other Equity		
8.83		3072.0	Other Equity		
8.84		3073.0	Other Equity		
8.85		3074.0	Other Equity		
8.86		3075.0	Other Equity		
8.87		3076.0	Other Equity		
8.88		3077.0	Other Equity		
8.89		3078.0	Other Equity		
8.90		3079.0	Other Equity		
8.91		3080.0	Other Equity		
8.92		3081.0	Other Equity		
8.93		3082.0	Other Equity		
8.94		3083.0	Other Equity		
8.95		3084.0	Other Equity		
8.96		3085.0	Other Equity		
8.97		3086.0	Other Equity		
8.98		3087.0	Other Equity		
8.99		3088.0	Other Equity		
8.100		3089.0	Other Equity		

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expense

NOTE: This table details schedule of fixed assets for the facility operating only those that can be claimed in residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of publicly aided residents. Claimed depreciable includes, retired, sold, written off, damaged, and fully depreciated assets. If the facility company uses fixed assets of other nursing, non-nursing or residential care programs, such as in an adult day care program, the related fixed asset expense must be reported as disallowed on this schedule in column 7 "Non-Allowable Depreciation Expense". This allocation methodology for allocating fixed asset expenses must be reported in the footnotes and explanation schedule.

Table 1	1	2	3	4	5	6	7	8
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Reductions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation Expense Reported as Financial Institution	Non-Allowable Depreciation Expense or Add Backs
1.1	Real Estate							
1.2	Building and/or							
1.3	Improvements							
1.4	Depreciable Intangible							
1.5	Other Depreciable Assets							
1.6	Other Depreciable Assets							
1.7	Other Depreciable Assets							
1.8	Other Depreciable Assets							
1.9	Other Depreciable Assets							
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