

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	5500761
1.2	Provider ID/MMIS ID	110088264A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2022
1.4	Name of Facility	Goddard and Hall Senior Living, Inc.
1.5	Street Address	1199 Main Street
1.6	City	Worcester
1.7	Zip	01603
1.8	Telephone	508-753-4890
1.9	Federal Employer Identification Number	04-2943796
1.10	Responsible Person's Name	Joan Cusson
1.11	Responsible Person's Email	jcusson@goddardhomestead.org
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Joan Cusson
1.14	List Email of Person to Receive Rate Notifications	jcusson@goddardhomestead.org
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Non-Profit
1.16	Legal Status (Select from Dropdown Menu)	Corp-Chapter 156B with a 501c-3 exemption
1.17	Does this facility have other business activities? If Yes, Explain in Table 1A.	Yes
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)	1/1/1975
1.22	Has the facility had a change in long-term financing during this cost report year?	
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.	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: The non-profit operates two homes. The Goddard Ho

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	Glenn M. Creaven, CPA
2.2	Residential Care Facility or Firm Name	Stolberg, Ebbeling & Blanchette, LLP
2.3	Title	Partner
2.4	Street Address	41 Elm Street
2.5	City	Worcester
2.6	State	MA
2.7	Zip Code	01609
2.8	Phone Number	774-670-5676
2.9	Email Address	gcreaven@seblip.com

Preparer Information

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

Table 3		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	Glenn M. Creaven, CPA
3.3	Preparer's Affiliation	Audit Firm for Organization
3.4	Nursing Facility or Firm Name	Stolberg, Ebbeling & Blanchette, LLP
3.5	Title	Partner
3.6	Street Address	41 Elm Street
3.7	City	Worcester
3.8	State	MA

3.9	Zip Code	01609
3.10	Phone Number	774-670-5676
3.11	Email Address	gcreaven@seblip.com
3.12	Type of Accounting Service Performed	Audit

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	Goddard and Hall Senior Living, Inc.	1199 Main Street, Worcester, MA 01603	100.0%	Corporation	
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	N/A				
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	N/A				-			
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												-
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	Cusson, Joan E	Executive Director	90.00%	10.00%			100.00%	120,062	3,456	9,148		-			132,666
6.2	King, Tracey C	Marketing and Admissions Director	95.00%	5.00%			100.00%	117,584	600	8,365		5,522			132,071
6.3	Barszcs, Karen L	Resident Services Director	80.00%	20.00%			100.00%	67,094	2,016	5,082		4,267			78,459
6.4	Sullivan III, Paul	Clinical Program Supervisor	80.00%	10.00%			100.00%	70,674	1,200	5,230		-			77,104
6.5	Bellerose, Emily M	Responsible Person			100.00%		100.00%	52,443	-	3,719		-			56,162

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	223,391
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	223,391
		Accounts Receivable	
1.5	1080.0	Private Patients	23,124
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	(5,000)
1.200	1060.0	Total Accounts Receivable	18,124
		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	
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	
1.17	1280.0	Prepaid Insurance	22,683
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	22,683
1.21	1310.0	Other Current Assets	698,573.00
100	1005.0	Total Current Assets	962,771

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	179,572		179,572
2.2	1520.0	Building	2,027,713	(1,358,217.00)	669,496
2.3	1610.0	Building Improvements	455,173	(408,629.00)	46,544
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements	5,111	(2,652.00)	2,459
2.6	1650.0	Equipment	383,661	(205,299.00)	178,362
2.7	1700.0	Motor Vehicles			0
2.8	1710.0	Software/Limited Life Assets			0
200	1500.0	Total Non-Current Fixed Assets			1,076,433

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 *	4,750,000
3.10	1980.0	Other **	6,830,921
3.100	1900.0	Total Deferred Charges and Other Assets	11,580,921
300	1000.0	Total Assets	13,620,125

Current Liabilities			
Table 4			
Line #	Account #	Description	1 Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	34,265
4.2	2030.0	Accrued Expenses	592,861
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	627,126
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 *	7,430,801
4.200	2100.0	Total Notes and Loans Payable	7,430,801
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	41,809
4.12	2200.0	Accrued Payroll Tax Withheld	2,124
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	43,933
		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	252,428
4.400	2250.0	Total Other Current Liabilities	252,428
400	2005.0	Total Current Liabilities	8,354,288

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	8,354,288

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	
6.6	2630.0	Additional Paid in Capital	
6.7	2640.0	Treasury Stock	
6.8	2650.0	Retained Earnings	5,265,837
6.200	2610.0	Total Corporation Capital	5,265,837
600	2000.0	Total Liabilities and Net Worth	13,620,125

Balance Sheet Check			
Table 7			
Line #	Account #	Description	1 Account Balance
7.1	1000.0	Total Assets	13,620,125

7.2	2000.0	Total Liabilities and Net Worth	13,620,125
		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	2,794,098
1.2	3022.5	OTA	250,638
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 (BMA)	
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 **	
1.16	3140.0	Laundry Recoverable Income	31,800
1.17	3150.0	Vending Machines Recoverable Income	
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	
1.22	3195.0	Field Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	31,800
100	3000.0	Total Gross Income	3,076,536

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	Total Allowable Expenses
Administrative Expenses				
2.1	4110.1	Administrative/Responsible Person Salaries	423,078	362,739
2.2	4125.1	Officer Salaries *	(60,583)	0
Other Expenses				
2.3	4140.1	General Salaries (Use Table 2A to Right to Itemize Salaries)	221,805	221,805
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	46,850	34,405
2.5	4160.3	Management Fees		0
2.6	4160.6	Management Consultants*		0
2.100	4130.0	Total Other Expenses	278,213	245,798
2.200	4190.0	Total Administrative Expenses	699,151	397,115
General Supplies & Expenses				
2.7	4250.5	Office Supplies	30,807	16,779
2.8	4261.5	Phone	13,594	0
2.90	4262.4	Directory Advertising		0
2.300	4260.0	Total Telephone Expenses	13,594	0
Travel Expenses				
2.10	4275.5	Motor Vehicle Expenses*	6,214	3,052
2.11	4280.5	Conventions and Meetings		0
2.400	4270.5	Total Travel Expenses	6,214	3,052
Advertising Expenses				
2.12	4295.7	Help Wanted		0
2.13	4298.7	Promotional	40,341	(40,341)
2.500	4290.0	Total Advertising Expenses	40,341	0
Licenses and Dues Expenses				
2.14	4301.7	Licenses and Dues: Patient Care Related Portion		0
2.15	4302.3	Licenses and Dues: Not Related to Patient Care		0
2.600	4300.0	Total Licenses and Dues Expenses	0	0
Education and Training Expenses				
2.16	4306.1	Staff Development: Coordinator Salary	26,809	26,809
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	26,809	26,809
Employee Benefits				
2.20	4310.1	Employee Benefits - Pensions **		0
2.21	4310.2	Employee Benefits - Other	21,084	(10,542)
2.22	4319.2	Officer Profit Sharing and Other Benefits		0
2.800	4310.0	Total Employee Benefits	21,084	(10,542)
Accounting Expenses				
2.23	4350.3	Accounting: Appraisal Services		0
2.24	4360.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	46,490	(23,245)
2.900	4340.0	Total Accounting Expenses	46,490	(23,245)
Legal Expenses				
2.25	4380.3	Legal: Appellate Service		0
2.26	4385.7	Legal: Division of Administrative Law Appeals - Filing Fees		0
2.27	4390.7	Other Legal	14,866	(14,866)
2.1000	4370.0	Total Legal Expenses	14,866	(14,866)
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	238,599	(99,598)
2.29	4411.2	Payroll Taxes - Officers		0
2.1100	4400.0	Total Payroll Taxes	238,599	(99,598)
Insurance Expenses				
2.30	4435.7	Insurance: Department of Unemployment Assistance Claims (BUA) - A&G Portion		0
2.31	4437.7	Insurance: Malpractice and General Liability *	65,528	(42,758)
2.32	4432.7	Key Person Insurance		0
2.33	4439.3	Insurance: Building Improvements and Equipment		0
2.34	4424.5	Workers' Comp - Other	19,235	(9,618)
2.35	4424.2	Workers' Comp - Officers		0
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	104,763	(52,376)
2.38	4413.0	Interest on Late Payments, Penalties		0
2.39	4430.0	Interest on Working Capital	649	(669)
2.40	4435.0	Pre-Opening Expenses		0
2.41	4441.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	40,883	(19,418)
2.1300	4400.0	Total General Supplies and Expenses	581,187	(232,427)
2.42	4510.8	Real Estate Taxes		0
2.43	4515.8	Personal Property Taxes *		0
2.44	4520.8	Interest Long Term (See Mortgages & Notes Schedule)		0
2.45	4535.8	Rent - Real Property		0
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)	0	0
2.47	4530.8	Depreciation - Building	40,874	(40,874)
2.48	4565.8	Depreciation - Building Improvements	10,622	(10,622)
2.49	4567.8	Depreciation - Leasehold Improvements		0
2.50	4568.8	Depreciation - Other Improvements	128	(128)
2.51	4570.8	Depreciation - Equipment	53,952	(53,952)
2.52	4569.8	Depreciation - Software/Limited Life Assets		0
2.1400	4540.0	Total Fixed Costs	105,576	(105,576)
Plant Operation, Maintenance & Security				
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	378,329	(265,279)
2.54	5110.3	Plant Operations, Maintenance & Security - Purchased Service		0
2.55	5115.5	Plant Operations, Maintenance & Security - Supplies and Expenses	87,351	(36,410)
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	207,409	(119,724)
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	143,301	(88,758)
2.1500	5100.0	Total Plant Operation, Maintenance & Security	826,400	(510,165)
Dietary				
2.58	5205.1	Dietary - Salaries	284,789	(152,470)
2.59	5220.5	Dietary - Food	275,889	(153,539)
2.60	5221.3	Dietary - Purchased Service		0
2.61	5231.1	Dietician - Salary		0
2.62	5233.3	Dietician - Purchased Service	1,204	(602)
2.63	5235.5	Dietary - Supplies and Expenses		0
2.1600	5200.0	Total Dietary	561,892	(306,610)
Laundry				
2.64	5310.1	Laundry - Salaries		0
2.65	5320.3	Laundry - Purchased Service		0
2.66	5330.5	Laundry - Supplies and Expenses		0
2.67	5340.5	Laundry - Linen and Bedding		0
2.1700	5300.0	Total Laundry	0	0
Housekeeping				
2.68	5410.1	Housekeeping - Salaries	105,850	(39,303)
2.69	5415.3	Housekeeping - Purchased Service		0
2.70	5420.5	Housekeeping - Supplies and Expenses		0
2.1800	5400.0	Total Housekeeping	105,850	(39,303)
Nursing				
Registered Nurses				
2.71	6030.1	RN Salaries	4,813	4,813
2.72	6035.3	RN Purchased Service		0
Nurse Aides				
2.73	6041.1	LPN Salaries		0
2.74	6042.3	LPN Purchased Service		0
Nurses' Aides				
2.75	6051.1	Nurses Aides Salaries	199,667	199,667
2.76	6052.3	Nurses Aides Purchased Service	11,446	11,446
2.1900	6000.0	Total Nursing	215,526	0
Medical Services				
2.77	6064.1	Quality Assurance Coordinator		0
2.78	6071.1	Community Support Professional	58,792	(58,792)
Physician Services				
2.79	6514.3	Employer Physicals		0

Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	Olvi, Esther A	Overnight / Office - GH		29,380
2A.2	Lufka, Ellen	Overnight / Office - GH		20,400
2A.3	Mata, Mercedes Y	Overnight / Office - GH		22,199
2A.4	Litchfield, Helen M	Overnight / Office - GH		17,224
2A.5	Johnson, Robin K	Overnight / Office - GH		15,504
2A.6	Wilson, Susan M	Overnight / Office - GH		14,373
2A.7	Nelson, Georgia	Overnight / Office - GH		13,250
2A.8	Manning, Alycia C	Overnight / Office - GH		12,811
2A.9	Whealy, Alicia L	Overnight / Office - GH		12,831
2A.10	Doherty, Hannah V	Overnight / Office - GH		11,665
2A.11	Spring, Joan E	Overnight / Office - GH		8,799
2A.12	Henricks, Lisa E	Overnight / Office - GH		8,175
2A.13	Bello-Duque, Karen M	Overnight / Office - GH		7,641
2A.14	Murphy, Erin	Overnight / Office - GH		7,227
2A.15	Buffum, Theresa D	Overnight / Office - GH		6,475
2A.16	Challa, Isabelle C	Overnight / Office - GH		6,131
2A.100		Total Clerical Salaries		221,393

Note: Use Column 2 of the main expense schedule to disclose 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	Holberg, Ebbling & Blanchette, LLP	12/31/2022	46,490	F	Audit, tax and management consulting throughout year
2B.2					
2B.3					
2B.4					
2B.5					
2B.100		Sub-Total	46,490		
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	46,490	
Accounting Expense Codes					
A. HCF-4 Cost Report Prep		G. Personal Tax Prep		G. SEC Filings	
B. Medicare Cost Report Prep		H. Management Advisory Services		H. Other Allowable Accounting (Explain)	
C. Corporate Tax Prep		I. Certified Financial Statement Audit		I. Other Non-Allowable Accounting (Explain)	

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	Residential Facilities	10,750
2C.3	Dues and Subscriptions and Charities	11,642
2C.4	Outsourced HR Consultant	14,483
2C.100	Total	36,875

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

Table 2E: Detail of Other Medical Services Expenses		
Line #	Description	Amount

2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	0			0
2.000	6516.0	Total Physician Services	0	0		0
Medical Supplies & Drugs						
2.81	6520.5	Legend Drugs			0	0
2.82	6522.5	House Supplies Not Resold	224			224
2.83	6523.5	Resold to Private Patients			0	0
2.2100	6520.0	Total Medical Supplies and Drugs	224	0	0	224
2.84	6530.0	Pharmacy Consultant				0
2.85	6540.0	Social Service Worker (Including Behavioral Health)				0
2.2200	6500.0	Total Medical Services	117,808	(18,792)	0	99,016
Restorative & Recreational Therapy						
Restorative Therapy						
2.86	7011.1	Indirect Restorative Therapy Salaries				0
2.87	7012.1	Direct Restorative Therapy Salaries			0	0
2.88	7012.2	Direct Restorative Therapy Benefits				0
2.89	7013.1	Indirect Restorative Therapy Consultants				0
2.90	7014.3	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	163,948			163,948
2.92	7022.3	Recreational Therapy - Purchased Service				0
2.93	7023.5	Recreational Therapy - Supplies and Expenses				0
2.94	7024.8	Recreational Therapy - Transportation			0	0
2.2400	7020.0	Total Recreational Therapy	163,948	0	0	163,948
2.2500	7000.0	Total Restorative & Recreational Therapy	163,948	0	0	163,948
Bad Accts.-Taxes-Refunds-Day Care						
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	28,343		(28,343)	0
2.96	8011.0	Fines, Late Charges, and Penalties				0
2.97	8025.5	State & Federal Income Taxes			0	0
2.98	8027.7	Massachusetts Excise Tax			0	0
2.99	8030.0	Refunds and Allowances				0
2.101	8040.0	Adult Day Care Costs*				0
2.102	8050.0	Other Non-Residing Costs*	430,301		(430,301)	0
2.3000	8000.0	Total Bad Accts.-Taxes-Refunds-Day Care	458,144		(458,144)	0
200	4000.0	Total Expenses	3,850,302	(5,453,373)	(620,596)	1,756,333

A/C # 4000.0 A/C #9945.0 A/C # 9935.0

2E.3		
2E.3		
2E.3		
2E.4		
2E.100	Total	0

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Line #	Account #	Description
9.1	4000.0	Total Reported Operating Expenses
9.2	9945.0	Less: Self-Disallowed Expenses
9.3	9939.0	Less: Automatically Disallowed Expenses
9.100	4001.1	Total Non-Allowable Expenses
9.4	9960.3	Allocated Administrative and General from Management Company (HCF-3)
9.5	9962.2	Other Operating Expense Add-Back from Realty Company (HCF-3 H)
9.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
9.7	9963.3	Allocated Fixed Asset Expenses from Management Company (HCF-3)
9.8	9960.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
9.9	9962.6	Allocated Direct Variable (Dietician, Indirect Therapy & QA) Management Company Add-Back Expenses
9.10	9962.4	Allocated Direct Director of Nurses Management Company Add-Back Expenses
9.200	4001.2	Total Allowable Add-Back Expenses
9.41	NA	Less: Recoverable income (offsetting operating expense)
300	4002.0	Total Allowable Operating Expenses Claimed

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income		
Line #	Account #	Description
4.1	4000.0	Total Cost Report Income
4.2	4000.0	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: Expense
4.7		Variance Between Cost Report and Financial Statements: Net Income
Reconciling Items		
4.8		Reconciling Item: Unrealized loss on beneficial interests in perpetual trusts. The unrealized loss is charged directly to net assets and not through operations. This has no impact on the reimbursable cost report.
4.9		Reconciling Item: Explain
4.10		Reconciling Item: Explain
4.11		Reconciling Item: Explain
4.12		Reconciling Item: Explain
4.300		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	
1.2	0212.5 & 0212.0	Massachusetts EAEDC	661
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	2,132
100	0200.0	Total Resident Days January 1 - March 31	2,793

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	
2.2	0312.5 & 0312.0	Massachusetts EAEDC	728
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	2,149
200	0300.0	Total Resident Days April 1 - June 30	2,877

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	
3.2	0412.5 & 0412.0	Massachusetts EAEDC	645
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	2,238
300	0400.0	Total Resident Days July 1 - September 30	2,883

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	
4.2	0512.5 & 0512.0	Massachusetts EAEDC	491
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	2,245
400	0500.0	Total Resident Days October 1 - December 31	2,736

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	0
5.2	0612.5 & 0612.0	Massachusetts EAEDC	2,525
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	8,764
500	0600.0	Total Annual Resident Days	11,289

Additional Patient Day Information

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

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	14
6.2	0150.0	Number of Discharges	11
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				0					
1.2	Land HCF-2				0					
1.3	Building HCF-4				0					0
1.4	Building HCF-2				0					0
1.5	Improvements HCF-4	348,726	9,800		358,526	5.00%	10,622			10,622
1.6	Improvements HCF-2				0	5.00%				0
1.7	Equipment HCF-4	359,900	6,654		366,554	10.00%	54,080			54,080
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	708,626	16,454	0	725,080		64,702	0	0	64,702

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**		-	0
200	Total Claimed Fixed Asset Other Expenses	0	0	0

Total Claimed Fixed Asset Expenses

Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	64,702	A/C 9500.0

General Fixed Cost Information

Table 4		1
Line #	Description	
4.1	Is this a new facility?	
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?	
4.4	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	

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?		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?		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?		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.		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	Other	UMB Bond	No	12/30/2021	6/30/2022		-	7,000,000			7,000,000	430,801				7,430,801	12.50%			-			
1.2																-				-			
1.3																-				-			
1.4																-				-			
1.5																-				-			
1.6																-				-			
1.7																-				-			
1.8																-				-			
100	TOTALS								-							7,430,801		-	-	-			
										(A)											(B)	(C)	(A) + (B) + (C)

(A)

(B)

(C)

(A) + (B) + (C)
A/C # 4520.8

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party Yes/No Selection	Beginning Balance: Jan 1	New Loan Amount	Start Date	Principal Payments	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	People's United	No	94,818			(94,818)	-		669
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						-		669

A/C # 2100.0 less 2100.0

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	00,000.4	00,001.0	00,817.0	26,809			
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,009.8	48.0	20382.8	378,339			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,005.8	18.0	12028.3	284,789			
		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	00,003.3	7.0	6782.9	105,850			
		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	00,001.1	1.0	2264.5	117,584			
		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	00,003.1	3.0	6502.5	163,948			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,008.0	19.0	16548.4	423,078			
		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	00,006.5	18.0	13492.0	221,303			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0	2.0	102.2	4,813			
		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	00,005.4	33.0	11263.2	199,667			
		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	Stolberg, Ebbeling & Blanchete, LLP
1.2	Preparer's Last Name	Creaven
1.3	Preparer's First Name	Glenn
1.4	Preparer's Middle Name	Manuel
1.5	Title	CPA, Partner
1.6	Street Address	41 Elm Street
1.7	City	Worcester
1.8	State	Manuel
1.9	Zip Code	01609
1.10	Phone Number	774-670-5676
1.11	Email Address	gcreaven@#seblp.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:	8/16/2023

Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	Cusson

2.2	First Name	Joan
2.3	Middle Name	Elaine
2.4	Title	Executive Director
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	8/16/2023



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 rent is paid to an individual, partnership, trust, trust or other entity whether affiliated or not with the residential care facility. The HCF-2 RH 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 claim 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 Address	
1.5	City	
1.6	State	
1.7	Zip	

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 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 under "Owner Name".

Line #	Owner Name (Last, First)	Address	Percent Ownership	Indirect 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/Address	City	Name of Owner	Company Address	% Ownership
3.1					
3.2					
3.3					
3.4					
3.5					

Subsidiaries

List any subsidiaries (partnerships, trusts, trust instruments, trusts, or other financial instruments) 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 #	Select type of debt	Select Payable From	Original Debt Amount	Days Past Due	Address (City/State)	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	Service/Description	Billing/Compensation	Month 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 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 Facilities and Equipment Tab.

Line #	Entity Name, Person, Office	Owner Name	Owner Title	% Time Received	Salary	Employee Benefits	Payroll Taxes	Workers Comp	Gr. Life/Health Ins.	Gr. Pension	Other	Total
6.1												
6.2												
6.3												
6.4												
6.5												
6.6												
6.7												
6.8												
6.9												

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

Income			
Line #	Account #	Description	Reported Amount
8.1	2000.0	Income - Real Estate	
8.2	2000.0	Income - Real Estate	
8.3	2000.0	Income - Real Estate	
8.4	2000.0	Income - Real Estate	
8.5	2000.0	Income - Real Estate	
8.6	2000.0	Income - Real Estate	
8.7	2000.0	Income - Real Estate	
8.8	2000.0	Income - Real Estate	
8.9	2000.0	Income - Real Estate	
8.10	2000.0	Income - Real Estate	
8.11	2000.0	Income - Real Estate	
8.12	2000.0	Income - Real Estate	
8.13	2000.0	Income - Real Estate	
8.14	2000.0	Income - Real Estate	
8.15	2000.0	Income - Real Estate	
8.16	2000.0	Income - Real Estate	
8.17	2000.0	Income - Real Estate	
8.18	2000.0	Income - Real Estate	
8.19	2000.0	Income - Real Estate	
8.20	2000.0	Income - Real Estate	
8.21	2000.0	Income - Real Estate	
8.22	2000.0	Income - Real Estate	
8.23	2000.0	Income - Real Estate	
8.24	2000.0	Income - Real Estate	
8.25	2000.0	Income - Real Estate	
8.26	2000.0	Income - Real Estate	
8.27	2000.0	Income - Real Estate	
8.28	2000.0	Income - Real Estate	
8.29	2000.0	Income - Real Estate	
8.30	2000.0	Income - Real Estate	
8.31	2000.0	Income - Real Estate	
8.32	2000.0	Income - Real Estate	
8.33	2000.0	Income - Real Estate	
8.34	2000.0	Income - Real Estate	
8.35	2000.0	Income - Real Estate	
8.36	2000.0	Income - Real Estate	
8.37	2000.0	Income - Real Estate	
8.38	2000.0	Income - Real Estate	
8.39	2000.0	Income - Real Estate	
8.40	2000.0	Income - Real Estate	
8.41	2000.0	Income - Real Estate	
8.42	2000.0	Income - Real Estate	
8.43	2000.0	Income - Real Estate	
8.44	2000.0	Income - Real Estate	
8.45	2000.0	Income - Real Estate	
8.46	2000.0	Income - Real Estate	
8.47	2000.0	Income - Real Estate	
8.48	2000.0	Income - Real Estate	
8.49	2000.0	Income - Real Estate	
8.50	2000.0	Income - Real Estate	
8.51	2000.0	Income - Real Estate	
8.52	2000.0	Income - Real Estate	
8.53	2000.0	Income - Real Estate	
8.54	2000.0	Income - Real Estate	
8.55	2000.0	Income - Real Estate	
8.56	2000.0	Income - Real Estate	
8.57	2000.0	Income - Real Estate	
8.58	2000.0	Income - Real Estate	
8.59	2000.0	Income - Real Estate	
8.60	2000.0	Income - Real Estate	
8.61	2000.0	Income - Real Estate	
8.62	2000.0	Income - Real Estate	
8.63	2000.0	Income - Real Estate	
8.64	2000.0	Income - Real Estate	
8.65	2000.0	Income - Real Estate	
8.66	2000.0	Income - Real Estate	
8.67	2000.0	Income - Real Estate	
8.68	2000.0	Income - Real Estate	
8.69	2000.0	Income - Real Estate	
8.70	2000.0	Income - Real Estate	
8.71	2000.0	Income - Real Estate	
8.72	2000.0	Income - Real Estate	
8.73	2000.0	Income - Real Estate	
8.74	2000.0	Income - Real Estate	
8.75	2000.0	Income - Real Estate	
8.76	2000.0	Income - Real Estate	
8.77	2000.0	Income - Real Estate	
8.78	2000.0	Income - Real Estate	
8.79	2000.0	Income - Real Estate	
8.80	2000.0	Income - Real Estate	
8.81	2000.0	Income - Real Estate	
8.82	2000.0	Income - Real Estate	
8.83	2000.0	Income - Real Estate	
8.84	2000.0	Income - Real Estate	
8.85	2000.0	Income - Real Estate	
8.86	2000.0	Income - Real Estate	
8.87	2000.0	Income - Real Estate	
8.88	2000.0	Income - Real Estate	
8.89	2000.0	Income - Real Estate	
8.90	2000.0	Income - Real Estate	
8.91	2000.0	Income - Real Estate	
8.92	2000.0	Income - Real Estate	
8.93	2000.0	Income - Real Estate	
8.94	2000.0	Income - Real Estate	
8.95	2000.0	Income - Real Estate	
8.96	2000.0	Income - Real Estate	
8.97	2000.0	Income - Real Estate	
8.98	2000.0	Income - Real Estate	
8.99	2000.0	Income - Real Estate	
8.100	2000.0	Income - Real Estate	

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expenses

Note: This table does not include all fixed assets for the realty company, only those that can be claimed as residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of qualifying related residents. Claimed expenses include original, sale, written-off, damaged, and fully depreciated assets. If the realty company owns fixed assets of other nursing, care-receiving or residential care programs, such as in an adult day care program, the related fixed asset expenses must be reported as disclosed on this schedule in column "Non-allowable Depreciation Expense". The allocation methodology for allocating fixed asset expenses must be reported in the business and depreciation schedule.

Table 1		1	2	3	4	5	6	7	8
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Dispositions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation Expense Reported on Financial Statements	Non-Allowable Depreciation Expense or Add-Backs	Claimed NET 280 Depreciation Expense
1.1	Land NET 2				0				0
1.2	Building NET 2				0				0
1.3	Improvements NET 2				0	1.00%			0
1.4	Equipment NET 2				0	33.3333%			0
1.5	Software Licenses (see Asset NET 2)				0	33.3333%			0
100	Total Claimed Fixed Asset Depreciation Expense		0		0		0		0

Claimed Other Fixed Asset Expenses

Table 2		1
Line #	Description	Claimed Fixed Asset Expense - Realty Company NET 4 Box
2.1	Long-Term Contracted Caregiver**	
2.2	Net Contracted Adult Day - Non-income	
2.3	Net Contracted Adult Day - Income	
2.4	Real Estate Taxes	
2.5	Insurance Expenses	
2.6	Other**	
200	Total Claimed Fixed Asset Other Expenses	0

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Amount
300	Total Claimed Fixed Asset Expenses	0 A/C # 9502.1

Detail of Other Operating Expenses A/C # 9502.2

Table 4		1	2	3
Line #	Expense Description	Reported Expense	Amount Not Disallowed	Disallowed Amount
4.1	Contracted Caregiver		0	0
4.2	Management Fee		0	0
4.3	Adult Daycare		0	0
4.4	Real Estate Taxes		0	0
4.5	Insurance Expenses		0	0
400	Total Other Operating Expenses	0 A/C # 9502.0	0	0 A/C # 9502.2

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE Mortgages & Notes

Report on NET 1: Report of 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 in Part II Financial information above.

Mortgages and Notes Supporting Fixed Assets

Statements and Notes Supporting Fixed Assets																				
Notes 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 (Select Yes/No)	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance (Line 1)	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance (Line 1)	Interest Rate %	Interest Expense (B)	Period Expenses (C)	Total Fixed Interest (Interest Expense, Interest and Period Expense) (B + C + D)	
1.1																				
1.2																				
1.3																				
1.4																				
1.5																				
1.6																				
1.7																				
1.8																				
100	TOTALS																			

Equals Sum of A/C # 9502.0, 9502.1, and 9502.2

Working Capital Debt

Table 2									
Line #	1	2	3	4	5	6	7	8	9
	Lender Name	Related Party Select Yes/No	Business Balance (Line 1)	New Loan Amount	Start Date	Principal Payment	Endline Balance (Line 1)	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
2.6							0		
200	TOTALS						-		0

Equals the sum of A/C# 9502.0, 9502.1, 9502.2, 9502.3, 9502.4, 9502.5, and 9502.6

Equals A/C# 9502.5