

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: 5/1/2024

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 FY2023 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	5501539
1.2	Provider ID/MMIS ID	1100327028
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	Hale-Barnard Corporation
1.5	Street Address	273 Clarendon Street
1.6	City	Boston
1.7	Zip	02116
1.8	Telephone	617-536-3726
1.9	Federal Employer Identification Number	23-7230037
1.10	Responsible Person's Name	Tracey Cravedi
1.11	Responsible Person's Email	tcravedi@halebarnard.org
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Unrelated Employee
1.13	List Name of Person to Receive Rate Notifications	
1.14	List Email of Person to Receive Rate Notifications	
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Profit
1.16	Legal Status (Select from Dropdown Menu)	3. MA Corp-Chapter 180
1.17	Does this facility have other business activities? If Yes, Explain in Table 1A.	
1.18	Enter the number of Level IV licensed geriatric beds.	56
1.19	Enter the facility's constructed bed capacity.	56
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)	
1.22	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?	Yes
1.24	If line 1.23 is Yes, list the COMB# of the management company as reported on the management company cost report.	COMB#
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	Rogerson Communities
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.	

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

Bed License Information			
Table 1B	1	2	3
Line #	Date From	Date To	# of Beds
1B.1			
1B.2			
1B.3			

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Residential Care Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	781-982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	Jonathan Langfield
3.3	Preparer's Affiliation	
3.4	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.5	Title	CPA
3.6	Street Address	4 Batterymarch Park, Suite 100
3.7	City	Quincy
3.8	State	MA
3.9	Zip Code	02169
3.10	Phone Number	781-982-1001
3.11	Email Address	onathan.langfield@claconnect.com
3.12	Type of Accounting Service Performed	Other

RESIDENTIAL CARE FACILITY FY2023 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	Nale-Barnard Corporation	273 Clarendon St.	100.0%		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					
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	First Church of Boston	Parking fee	13,457		13,457			
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	Tracey Cravetti	Executive Director			100.00%		100.00%	149,717	7,486	47,672	302	-			205,177
6.2	Jill Gemelli	Admissions Coordinator			100.00%		100.00%	99,812	4,991	22,819	245	-			127,867
6.3	Jack McChesney	Facility Director			100.00%		100.00%	99,909	4,995	19,662	229	13,134			137,929
6.4	Sarkis Boyajian	Business Manager			100.00%		100.00%	93,923	4,696	17,442	211	-		2,987	119,259
6.5	Cassandra Tellis	Nursing			100.00%		100.00%	79,370	3,969	19,197	219	8,173		2,524	113,451

RESIDENTIAL CARE FACILITY FY2023 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	1,067,490
1.2	1030.0	Cash - On Hand	750
1.3	1040.0	Temporary Investments	15,326,061
1.4	1050.0	Other Cash	271,526
1.100	1010.0	Total Cash and Cash Equivalents	16,665,827
		Accounts Receivable	
1.5	1080.0	Private Patients	7,636
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	7,636
		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	27,022
1.15	1210.0	Supply Inventory	
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	
1.17	1280.0	Prepaid Insurance	6,696
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	11,388
1.400	1260.0	Subtotal Prepaid Expenses	18,084
1.21	1310.0	Other Current Assets	131,324.00
100	1005.0	Total Current Assets	16,849,893

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	100,000		100,000
2.2	1520.0	Building	161,500	(151,438.00)	10,062
2.3	1610.0	Building Improvements	4,176,856	(2,875,675.00)	1,301,181
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements	122,941	(122,941.00)	0
2.6	1650.0	Equipment	1,039,264	(688,111.00)	351,153
2.7	1700.0	Motor Vehicles			0
2.8	1710.0	Software/Limited Life Assets	213		213
200	1500.0	Total Non-Current Fixed Assets			1,762,609

Deferred Charges and Other Assets

Table 3			1
Line #	Account #	Description	Account Balance
3.1	1910.0	Organization Expense	
3.2	1940.0	Purchased Goodwill	
3.3	1950.0	Leasehold Deposits	
3.4	1960.0	Utility Deposits	
3.5	1970.0	Cash Surrender Value of Officer Life Insur.	
3.6	1975.1	Mortgage Acquisition Costs *	
3.7	1975.2	Accumulated Amortization of Mortgage Acquisition Costs	
3.8	1975.0	Unamortized Mortgage Acquisition Costs	-
3.9	1979.0	Construction in Progress *	
3.10	1980.0	Other **	17,034
3.100	1900.0	Total Deferred Charges and Other Assets	17,034
300	1000.0	Total Assets	18,629,536

Current Liabilities

Table 4			1
Line #	Account #	Description	Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	183,135
4.2	2030.0	Accrued Expenses	24,751
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	207,886
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 *	
4.200	2100.0	Total Notes and Loans Payable	-
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	110,257
4.12	2200.0	Accrued Payroll Tax Withheld	
4.13	2210.0	Accrued Employee Taxes Payable	
4.14	2220.0	Other Payroll Liabilities	27,500
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	137,757
		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	175,185
4.400	2250.0	Total Other Current Liabilities	175,185
400	2005.0	Total Current Liabilities	520,828

Long-Term Liabilities			
Table 5			1
Line #	Account #	Description	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	520,828

Net Worth			
Table 6			1
Line #	Account #	Description	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	2,230,151
6.100	2510.0	Total Proprietorship or Partnership Capital	2,230,151
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	15,878,557
6.200	2610.0	Total Corporation Capital	15,878,557
600	2000.0	Total Liabilities and Net Worth	18,629,536

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	18,629,536
7.2	2000.0	Total Liabilities and Net Worth	18,629,536
		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 FY2023 COST REPORT (HCF-4)

SCHEDULE - Profit Loss Statement

Gross Income			
Table 1			
Line #	Account #	Description	Reported Amount
1.1	9021.1	Private	579,458
1.2	9022.5	DTA	3,068,644
1.3	9022.6	MA DTA Patient Resource Income	
1.4	9022.7	Non-MA DTA	
1.5	9023.1	MA Commission for the Blind	
1.6	9023.2	Via and Other Public	
1.7	9025.3	Adult Day Care Income	
1.8	9026.2	Other Non-Nursing Income	
1.9		COVID-Related Supplemental Payments	
Ancillary Services (Use Table 1A to Right to Remove Expenses)			
1.10	9033.1	Private	
1.11	9033.5	Medicaid (DMA)	
1.12	9032.7	Non-MA Medicaid	
1.13	9033.1	MA Commission for the Blind	
1.14	9033.2	Via & Other Public	
1.100	9030.0	Total Ancillary Services	
Miscellaneous and Recoverable Income			
1.15	1150.0	Endowment & Other Nonrecoverable **	2,584,534
1.16	1140.0	Laundry Recoverable Income	
1.17	1150.0	Vending Machines Recoverable Income	
1.18	1160.0	Real Estate Recovery	
1.19	1170.0	Prior Year Retroactive Adjustment	
1.20	1180.0	Interest Income	4,681
1.21	1190.0	Operating Costs Recoverable	957
1.22	1196.0	Fixed Costs Recoverable	2,100
1.200	1130.0	Total Miscellaneous and Recoverable Income	2,591,672
100	2000.0	Total Gross Income	6,259,774

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	

Table 2			1	2	3	4
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (2015-0)	Automatically Disallowed Expenses (2015-0)	Total Allowable Expenses
Administrative Expenses						
2.1	4125.1	Administrative/Responsible Person Salaries	108,717			108,717
2.2	4125.1	Officer Salaries*				
Other Expenses						
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Remove Salaries)	360,004			360,004
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	53,641			53,641
2.5	4160.3	Management Fees	209,936		(209,936)	
2.6	4130.6	Management Consultants*				
2.100	4130.1	Total Other Expenses	623,581		(209,936)	413,645
2.200	4100.0	Total Administrative Expenses	730,298		(209,936)	520,362
General Supplies & Expenses						
2.7	4250.1	Office Supplies	57,376			57,376
2.8	4261.5	Phone	57,376			57,376
2.90	4262.6	Directory Advertising	57,376		(57,376)	
2.300	4260.0	Total Telephone Expenses	114,752		(57,376)	57,376
Travel Expenses						
2.10	4275.5	Motor Vehicle Expense*				
2.11	4280.5	Conventions and Meetings				
2.400	4270.5	Total Travel Expenses				
Advertising Expenses						
2.12	4295.7	Help Wanted	26,405			26,405
2.13	4298.7	Promotional	27,799		(27,799)	
2.500	4290.0	Total Advertising Expenses	54,144		(27,799)	26,405
Licenses and Dues Expenses						
2.14	4302.7	Licenses and Dues: Patient Care Related Portion	10,285			10,285
2.15	4302.3	Licenses and Dues: Not Related to Patient Care				
2.600	4300.0	Total Licenses and Dues Expenses	10,285			10,285
Education and Training Expenses						
2.16	4306.1	Staff Development: Coordinator Salary				
2.17	4306.2	Administration Training				
2.18	4306.3	Other Required Education				
2.19	4306.4	Job Related Education	3,760			3,760
2.700	4305.0	Total Education and Training Expenses	3,760			3,760
Employee Benefits						
2.20	4310.1	Employee Benefits - Pensions **	37,479			37,479
2.21	4310.2	Employee Benefits - Other				
2.22	4310.4	Officer Profit Sharing and Other Benefits				
2.800	4310.0	Total Employee Benefits	37,479			37,479
Accounting Expenses						
2.23	4350.3	Accounting: Appeal Services				
2.34	4360.1	Accounting: Other (Use Table 2B to Right to Remove Expenses)	48,316			48,316
2.900	4340.0	Total Accounting Expenses	48,316			48,316
Legal Expenses						
2.25	4380.3	Legal: Appeal Service				
2.26	4385.7	Legal: Division of Administrative Law Appeals - Filing Fees				
2.27	4390.7	Other Legal				
2.1000	4370.0	Total Legal Expenses				
Payroll Taxes						
2.28	4411.3	Payroll Taxes - Other	143,297			143,297
2.29	4411.2	Payroll Taxes - Officers				
2.1100	4400.0	Total Payroll Taxes	143,297			143,297
Insurance Expenses						
2.30	4428.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion				
2.31	4431.7	Insurance: Malpractice and General Liability *	58,881			58,881
2.32	4432.7	Key Person Insurance				
2.33	4590.8	Insurance: Building Improvements and Equipment	21,041		(21,041)	
2.34	4424.1	Workers' Comp - Other	21,003			21,003
2.35	4424.2	Workers' Comp - Officers				
2.36	4426.1	Group Life/Health - Other	90,368			90,368
2.37	4426.2	Group Life/Health - Officers				
2.1300	4420.0	Total Insurance Expenses	181,489		(21,041)	170,448
2.38	4435.0	Interest on Late Payments, Penalties				
2.39	4430.0	Interest on Working Capital				
2.40	4435.0	Prior Operating Expenses				
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Remove Expenses)	106,501			106,501
2.1300	4200.0	Total General Supplies and Expenses	767,403		(106,166)	661,247

Table 2A : Detail of Clerical Salaries					
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary	
2A.1	Myrlam Adel	Medical Care Coordinator		45,974	
2A.2	Melissa Abner	Receptionist		2,293	
2A.3	Pineya Carmody	Receptionist		2,916	
2A.4	William Dunion	Receptionist		8,861	
2A.5	Kenya Gansle	Receptionist		6,305	
2A.6	Benjamin Green	Receptionist		3,937	
2A.7	Niki Kampferides	Receptionist		3,989	
2A.8	Shelia Moore	Receptionist		13,093	
2A.9	William Oliver Mountjoy	Receptionist		3,379	
2A.10	Lir Reyes	Admission Assistance		26,034	
2A.11	Sam Vera	Receptionist		9,140	
2A.12	Charvi Wehler	Receptionist		53,225	
2A.13	Judy Williams	Front Office Assistance		90,186	
2A.14	Catherine Logan	Activities		83,721	
2A.15	Harper O'Boole	Activities		3,465	
2A.16	Colby Adams	Activities		3,703	
2A.100		Total Clerical Salaries		360,004	

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

Table 2B : Detail of Other Accounting Expenses						
Part I: Purchased Service Accounting Expenses						
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service	
2B.1	CliftonLarsonAllen LLP	12/31/2023	3,750	A	HCF-4 PREP	
2B.2	CliftonLarsonAllen LLP	12/31/2023	43,566	F	AUDIT	
2B.3	CliftonLarsonAllen LLP	12/31/2023	3,000	C	NOT-FOR-PROFIT 990 TAX RETURN	
2B.4						
2B.5						
2B.100						
	Sub-Total		48,316			
Part II: Employee's Responsibilities Only						
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities	% of time
2B.6						
2B.7						
2B.8						
2B.9						
2B.200						
	Sub-Total					
2B.300	Total Other Accounting		48,316			

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

Explain (F using Code H and/or I.)

2.42	4510.8	Real Estate Taxes				
2.43	4515.8	Personal Property Taxes*				
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)				
2.45	4535.8	Rent - Real Property				
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)	18,688		(18,688)	
2.47	4550.8	Depreciation - Building	4,563		(6,563)	
2.48	4565.8	Depreciation - Building Improvements	71,526		(71,526)	
2.49	4567.8	Depreciation - Leasehold Improvements				
2.50	4568.8	Depreciation - Other Improvements				
2.51	4570.8	Depreciation - Equipment	80,625		(80,625)	
2.52	4585.8	Depreciation - Software/Limited Life Assets				
2.1400	4540.0	Total Fixed Costs	177,383		(177,383)	
Plant Operations, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	153,027			153,027
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	68,684			68,684
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	51,017			51,017
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	139,098			139,098
2.57	5125.5	Plant Operations, Maintenance & Security - Deprec.				
2.1500	5100.0	Total Plant Operations, Maintenance & Security	412,825			412,825
Dietary						
2.58	5205.1	Dietary - Salaries				
2.59	5210.5	Dietary - Food				
2.60	5215.1	Dietary - Purchased Service	699,993			699,993
2.61	5216.1	Dietician - Salary				
2.62	5218.1	Dietician - Purchased Service	2,004			2,004
2.63	5219.5	Dietary - Supplies and Expenses	144			144
2.1600	5200.0	Total Dietary	702,141			702,141
Laundry						
2.64	5310.1	Laundry - Salaries				
2.65	5320.1	Laundry - Purchased Service				
2.66	5330.5	Laundry - Supplies and Expenses	9,203			9,203
2.67	5340.5	Laundry - Linen and Bedding	1,650			1,650
2.1700	5300.0	Total Laundry	10,853			10,853
Housekeeping						
2.68	5410.1	Housekeeping - Salaries				
2.69	5415.1	Housekeeping - Purchased Service	150,441			150,441
2.70	5420.5	Housekeeping - Supplies and Expenses				
2.1800	5400.0	Total Housekeeping	150,441			150,441
Nursing						
2.71	6010.1	RN Salaries	412,636			412,636
2.72	6015.1	RN Purchased Service				
2.73	6041.1	LPN Salaries	238,958			238,958
2.74	6042.1	LPN Purchased Service				
2.75	6051.1	Nurses Aides Salaries	264,335			264,335
2.76	6052.1	Nurses Aides Purchased Service				
2.1900	6000.0	Total Nursing	915,129			915,129
Medical Services						
2.77	6504.1	Quality Assurance Professional				
2.78	6507.1	Community Support Coordinator				
Physician Services						
2.79	6514.3	Employee Physicals				
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)				
2.2000	6510.0	Total Physician Services				
Medical Supplies & Drugs						
2.81	6530.5	Legend Drugs				
2.82	6532.5	Infuse Supplies Not Reused	27,398			27,398
2.83	6533.5	Resold to Private Patients				
2.2100	6530.0	Total Medical Supplies and Drugs	27,398			27,398
2.84	6535.0	Pharmacy Consults				
2.85	6540.0	Social Service Worker (Including Behavioral Health)				
2.2200	6500.0	Total Medical Services	27,398			27,398
Restorative & Recreational Therapy						
Restorative Therapy						
2.86	7011.1	Indirect Restorative Therapy Salaries				
2.87	7012.1	Direct Restorative Therapy Salaries				
2.88	7012.2	Direct Restorative Therapy Benefits				
2.89	7013.1	Indirect Restorative Therapy Consultants				
2.90	7014.1	Direct Restorative Therapy Consultants				
2.2300	7010.0	Total Restorative Therapy				
Recreational Therapy						
2.91	7021.1	Recreational Therapy - Salaries	76,500			76,500
2.92	7021.3	Recreational Therapy - Purchased Service	212			212
2.93	7023.5	Recreational Therapy - Supplies and Expenses	71,440			71,440
2.94	7024.8	Recreational Therapy - Transportation				
2.2400	7020.0	Total Recreational Therapy	148,152			148,152
2.2500	7000.0	Total Restorative & Recreational Therapy	148,152			148,152
800 Accts. - Taxes-Refunds-Day Care						
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	76,197		(76,197)	
2.96	8015.0	Fines, Late Charges, and Penalties				
2.97	8025.5	State & Federal Income Taxes				
2.98	8027.7	Massachusetts Excise Tax				
2.99	8030.0	Refunds and Allowances				
2.101	8040.0	Adult Day Care Costs*				
2.102	8050.0	Other Non-Nursing Costs*				
2.2600	8000.0	Total Bad Accts. - Taxes-Refunds-Day Care	76,197		(76,197)	
200	4000.0	Total Expenses	4,119,220		(569,672)	3,549,548
A/C # 4000.0 A/C #9945.0 A/C # 9930.0						

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	CONSULTING	6,884
2C.3	INVESTMENT FEES/MISC	89,400
2C.4	COVID TESTING	10,217
2C.100	Total	106,501

Table 2D: Detail of Other Rent Expenses		
Line #	Description	Amount
2D.1	Equipment Rental	1,751
2D.2	STORAGE	3,493
2D.3	PARKING FEES	11,457
2D.4		
2D.100	Total	16,699

Table 2E: Detail of Other Medical Services Expenses		
Line #	Description	Amount
2E.1		
2E.2		
2E.3		
2E.4		
2E.100	Total	

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Table 3		1
Line #	Account #	Description
8.1	9040.0	Total Reported Operating Expenses
8.2	9945.0	Less: Self-Disallowed Expenses
8.3	9939.0	Less: Automatically Disallowed Expenses
8.100	4001.1	Total Non-Allowable Expenses
8.4	9960.3	Allocated Administrative and General from Management Company (MCF-3)
8.5	9962.2	Other Operating Expense Add-Back from Realty Company (MCF-2 RV)
8.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
8.7	9961.3	Allocated Fixed Asset Expenses from Management Company (MCF-3)
8.8	9950.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
8.9	9952.8	Allocated Direct Variable (Dedictary, Indirect Therapy & C&I) Management Company Add-Back Expenses
8.10	9952.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
8.200	4061.2	Total Allowable Add-Back Expenses
8.41	NA	Less: Recoverable Income (inflating operating expenses)
800	4002.0	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	4000.0	Total Cost Report Expenses
4.100		Net Income (Less) Cost Report
Financial Statement Net Income		
4.3		Financial Statement Reported Income
4.4		Financial Statement Reported Expenses
4.200		Net Income (Less) 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
4.100		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 FY2023 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	1,862
1.2	0212.5 & 0212.0	Massachusetts EAEDC	2,395
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	704
100	0200.0	Total Resident Days January 1 - March 31	4,961

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,820
2.2	0312.5 & 0312.0	Massachusetts EAEDC	2,427
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	819
200	0300.0	Total Resident Days April 1 - June 30	5,066

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,932
3.2	0412.5 & 0412.0	Massachusetts EAEDC	2,381
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	797
300	0400.0	Total Resident Days July 1 - September 30	5,110

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,911
4.2	0512.5 & 0512.0	Massachusetts EAEDC	2,366
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	828
400	0500.0	Total Resident Days October 1 - December 31	5,105

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	7,525
5.2	0612.5 & 0612.0	Massachusetts EAEDC	9,569
5.3	0615.4 & 0615.0	Non-Massachusetts DTA	
5.4	0660.5 & 0660.0	MA Commission for the Blind	
5.5	0670.5 & 0670.0	Veterans Administration and Other Public **	
5.6	0690.5 & 0690.0	Private	3,148
500	0600.0	Total Annual Resident Days	20,242

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	1
6.2	0150.0	Number of Discharges	2
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	

Footnote Legend

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

RESIDENTIAL CARE FACILITY FY2023 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	100,000			100,000					
1.2	Land HCF-2									
1.3	Building HCF-4	150,000			150,000		6,563	6,563		
1.4	Building HCF-2								-	
1.5	Improvements HCF-4	2,932,437	366,054		3,298,491	5.00%	71,526	(25,726)		97,252
1.6	Improvements HCF-2					5.00%			-	
1.7	Equipment HCF-4	779,765	62,215		841,980	10.00%	80,625	26,273		54,352
1.8	Equipment HCF-2					10.00%				
1.9	Software/Limited Life Assets HCF-4		213		213	33.33%		71		71
1.10	Software/Limited Life Assets HCF-2					33.33%			-	
100	Total Claimed Fixed Asset Depreciation Expense	3,962,202	428,482		4,390,684		158,714	7,181		151,675

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 *		-	
2.2	MA Corporate Excise Tax - Non-Income Portion		-	
2.3	Building Insurance	21,041	-	21,041
2.4	Real Estate Taxes		-	
2.5	Personal Property Taxes		-	
2.6	Other Claimed Fixed Assets**	18,669	-	18,669
200	Total Claimed Fixed Asset Other Expenses	39,710		39,710

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	191,385	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)	1861
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.		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 FY2023 COST REPORT (HCF-4)

SCHEDULE : MORTGAGES AND NOTES

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

Mortgages and Notes Supporting Fixed Assets																				
Table 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Line #	Select Type of Notes Payable	Lender Name	Related Party Yes/No Selection	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Fixed Interest (Amortization, Interest and Period Expenses)
1.1																-				-
1.2																-				-
1.3																-				-
1.4																-				-
1.5																-				-
1.6																-				-
1.7																-				-
1.8																-				-
100	TOTALS								-	-						-		-	-	-
										(A)								(B)	(C)	(A) + (B) + (C)

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party Yes/No Selection	Beginning Balance: Jan 1	New Loan Amount	Start Date	Principal Payments	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							-		
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						-		-
						A/C # 2100.0 less 2160.0		A/C # 4430.0	

RESIDENTIAL CARE FACILITY FY2023 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							
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,002.1	2.0	4262.4	153,027	8,566	3,553	-
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff				-	-	-	-
		7112.2	7212.2	7312.2	5205.1	7412.2	7512.2	7612.2
1.4	Dietician							
		7113.2	7213.2	7313.2	5231.1	7413.2	7513.2	7613.2
1.5	Laundry Staff				-	-	-	-
		7114.2	7214.2	7314.2	5310.1	7414.2	7514.2	7614.2
1.6	Housekeeping Staff				-	-	-	-
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance							
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator							
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff							
		7120.2	7220.2	7320.2	6540.0	7420.2	7520.2	7620.2
1.10	Restorative - Indirect Salaries							
		7121.2	7221.2	7321.2	7011.1	7421.2	7521.2	7621.2
1.11	Restorative - Direct Salaries							
		7122.2	7222.2	7322.2	7012.1	7422.2	7522.2	7622.2
1.12	Recreational Staff	00,001.1	2.0	2194.0	76,500	4,282	1,776	-
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2082.0	108,717	6,086	2,524	-
		7124.2	7224.2	7324.2	4110.1	7424.2	7524.2	7624.2
1.14	Officer							
		7125.2	7225.2	7325.2	4125.1	7425.2	7525.2	7625.2
1.15	Clerical Staff	00,006.6	11.0	13824.8	360,004	20,152	8,358	-
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,004.1	23.0	8435.0	412,636	23,098	9,580	-
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,003.7	11.0	7608.6	238,958	13,376	5,548	-
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,005.3	23.0	11066.4	264,535	14,808	6,141	-
		7131.2	7231.2	7331.2	6051.1	7431.2	7531.2	7631.2

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : FOOTNOTES AND EXPLANATIONS

[illegible]

[illegible]

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : CERTIFICATIONS

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

Table 1		1
1.1	Firm Name / Realty Company	CliftonLarsonAllen LLP
1.2	Preparer's Last Name	Langfield
1.3	Preparer's First Name	Jonathan
1.4	Preparer's Middle Name	
1.5	Title	CPA
1.6	Street Address	4 Batterymarch Park, Suite 100
1.7	City	Quincy
1.8	State	MA
1.9	Zip Code	02169
1.10	Phone Number	781-982-1001
1.11	Email Address	jonathan.langfield@claconnect.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:	5/10/2024



Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	Cravedi
2.2	First Name	Tracey
2.3	Middle Name	
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	5/10/2024

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

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

The HCF-2 RW must be completed when expenses are included in the HCF-4 Profit or Loss Schedule account # 6535.3 "Rent Expenses for Real Property". This schedule must be completed whenever rent is paid to an individual, partnership, realty trust or other entity whether affiliated or not with the residential care facility. The HCF-2 RW 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		
Table 1		
Item #	Description	1
1.1	Relay Company Name	
1.2	1199	
1.3	Relay Company Office #	
1.4	Balance Sheet Date	
1.5	Relay Company Address	
1.6	City	
1.7	Zip	
1.8	Telephone	

IMPORTANT: Tables 2 through 4 are an integral part of the HCF-6 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 owning** in its 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 **interest of owning** in 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 5% or more in this realty company. If the realty company is owned by a corporation, chain, or trust, list the name of the corporation, chain, or beneficial owner under "Owner Name."

Table 2	1	2	3	4	5
LINE #	Owner Name (Last, First)	Address	Percent Ownership	Select 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 owner(s) listed in Table 2 own, directly or indirectly, an interest of 5% or more:

Table 3	1	2	3	4	5
1500 F	Nursing and/or Rest Home	OPN	Name of Owner	Company Address	% Ownership
1.1					
1.2					
1.3					
1.4					
1.5					

Indebtedness

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

Table 4	1	2	3	4	5	6	7
Line #	Select type of debt	Select Payable from	Original Debt Amount	Date Issued	Balanc 12/31	Select Payable To	Last Owners Name
0.1							
0.2							
0.3							
0.4							

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 realty company; or (b) receives any salary, fee, or other compensation from this realty company. Indicate the amount paid by this realty company for this compensation. Attach an addendum if necessary.

Data required during year: (insert an amendment if necessary.)								
Table 1	1	2	3	4	5	6	7	8
100 F	Entity/Person	Entity/Services	Billing/Compensation	Mark up	Cost	Actuals/Paid	State of Doctor	% Ownership
3.1								
3.2								
3.3								
3.4								
3.5								
3.6								

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.

[illegible]

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Line #	Name	Title	N Time Director, Administrative	N Time Director, Operations, Maintenance, and Security	N Time Director, Medical Services	N Time Director, Other	Near Real Time Support (NRTS)	Salary	Employment Benefits	Payroll Taxes	Stock/Ret. Plan	Gr. Life/Health Ins.	Drive	Other	Total
15								\$200							
16								\$200							
17								\$200							
18								\$200							
19								\$200							
20								\$200							
21								\$200							
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61								\$200							
62								\$200							
63								\$200							
64								\$200							

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.

Table 1		Income		
Line #	Account #	Description	Reported Amount	Explanation
1.1	000000	General Fund - Miscellaneous Revenue		
1.2	000000	General Fund - Insurance		
1.3	000000	General Fund - Interest		
1.4	000000	General Fund - Other Income		

[illegible][illegible][illegible]

Table 1		Net Worth		Assets		Liabilities	
Line #	Account #	Description	Registered Amount				
1.1	20010	Assets:Cash					
1.2	20020	Assets:Accounts Payable					
1.3	20030	Assets:Accounts Receivable					
1.4	20040	Assets:Prepaid Insurance					
1.5	20050	Assets:Fixed Assets					
1.6	20060	Assets:Other Assets					
1.7	20070	Liabilities:Accounts Payable					
1.8	20080	Liabilities:Accounts Payable					
1.9	20090	Liabilities:Accounts Payable					
1.10	20100	Liabilities:Accounts Payable					
1.11	20110	Liabilities:Accounts Payable					
1.12	20120	Liabilities:Accounts Payable					
1.13	20130	Liabilities:Accounts Payable					
1.14	20140	Liabilities:Accounts Payable					
1.15	20150	Liabilities:Accounts Payable					
1.16	20160	Liabilities:Accounts Payable					
1.17	20170	Liabilities:Accounts Payable					
1.18	20180	Liabilities:Accounts Payable					
1.19	20190	Liabilities:Accounts Payable					
1.20	20200	Liabilities:Accounts Payable					
1.21	20210	Liabilities:Accounts Payable					
1.22	20220	Liabilities:Accounts Payable					
1.23	20230	Liabilities:Accounts Payable					
1.24	20240	Liabilities:Accounts Payable					
1.25	20250	Liabilities:Accounts Payable					
1.26	20260	Liabilities:Accounts Payable					
1.27	20270	Liabilities:Accounts Payable					
1.28	20280	Liabilities:Accounts Payable					
1.29	20290	Liabilities:Accounts Payable					
1.30	20300	Liabilities:Accounts Payable					
1.31	20310	Liabilities:Accounts Payable					
1.32	20320	Liabilities:Accounts Payable					
1.33	20330	Liabilities:Accounts Payable					
1.34	20340	Liabilities:Accounts Payable					
1.35	20350	Liabilities:Accounts Payable					
1.36	20360	Liabilities:Accounts Payable					
1.37	20370	Liabilities:Accounts Payable					
1.38	20380	Liabilities:Accounts Payable					
1.39	20390	Liabilities:Accounts Payable					
1.40	20400	Liabilities:Accounts Payable					
1.41	20410	Liabilities:Accounts Payable					
1.42	20420	Liabilities:Accounts Payable					
1.43	20430	Liabilities:Accounts Payable					
1.44	20440	Liabilities:Accounts Payable					
1.45	20450	Liabilities:Accounts Payable					
1.46	20460	Liabilities:Accounts Payable					
1.47	20470	Liabilities:Accounts Payable					
1.48	20480	Liabilities:Accounts Payable					
1.49	20490	Liabilities:Accounts Payable					
1.50	20500	Liabilities:Accounts Payable					
1.51	20510	Liabilities:Accounts Payable					
1.52	20520	Liabilities:Accounts Payable					
1.53	20530	Liabilities:Accounts Payable					
1.54	20540	Liabilities:Accounts Payable					
1.55	20550	Liabilities:Accounts Payable					
1.56	20560	Liabilities:Accounts Payable					
1.57	20570	Liabilities:Accounts Payable					
1.58	20580	Liabilities:Accounts Payable					
1.59	20590	Liabilities:Accounts Payable					
1.60	20600	Liabilities:Accounts Payable					
1.61	20610	Liabilities:Accounts Payable					
1.62	20620						

Assets Equals Liabilities and Net Worth

Table 1		1	2	3	4	5	6	7	8
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Deductions	Allowable Cost Basis	Depreciation %	Depreciation Expense Reported on Financial	New Allowable Depreciation	Claimed MCP 2 RH Depreciation

Equal: A/C # 9545.0

Equation A1/CB 0345.5