

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	5501253
1.2	Provider ID/MMIS ID	5,501,253
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2022
1.4	Name of Facility	Rockridge Rest Home
1.5	Street Address	35 Coles Meadow Road
1.6	City	Northampton
1.7	Zip	01060
1.8	Telephone	413-586-2902
1.9	Federal Employer Identification Number	04-2104763
1.10	Responsible Person's Name	James McGowan
1.11	Responsible Person's Email	JMcGowan@nedeaconess.org
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Bill O'Connell
1.14	List Email of Person to Receive Rate Notifications	boconnell@nedeaconess.org
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Non-Profit
1.16	Legal Status (Select from Dropdown Menu)	8. Other Non-Profit
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.	46
1.19	Enter the facility's constructed bed capacity.	46
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)	1/1/1970
1.22	Has the facility had a change in long-term financing during this cost report year?	No
1.23	Is the facility managed by a management company?	No
1.24	If line 1.23 is Yes, list the COMB# of the management company as reported on the management company cost report.	
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	
1.26	Are you completing the HCF-2 RH (Realty Company Report) Tab in this Excel Workbook?	No
1.27	List realty company name(s) as reported on each realty company cost report.	
1.28	Does the Balance Sheet schedule include any capitalized leases reported as assets? If yes, report the lease payments as a liability and include the lease on the Mortgages & Notes schedule.	No
1.29	Does the Profit Loss schedule include any expenses that have not been paid and reported as accrued liabilities, such as pension costs or self-insured workers' compensation? If yes, the unpaid or unfunded portions must be reported in column 2 of the Profit Loss schedule as self-disallowed expenses.	No
1.30	Does the Profit Loss schedule include any expenses for services of non-paid workers (volunteers) as provided in 101 CMR 204.07(6)? If yes, provide details of amounts and account numbers in the Footnotes schedule.	No
1.31	Did you report any employee's salary in more than one expense account? If yes, explain methodology of cost-splitting the salary in the Footnotes schedule.	No
1.32	Did you report any accrued expenses incurred in periods other than the current cost report period? If yes, you must report details of accrued expenses not related to the current cost report period in the Footnotes schedule.	No

Other Business Activities

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

Explain: NEDA also operates an independent living, assisted

Bed License Information

Table 1B	1	2	3
Line #	Date From	Date To	# of Beds
1B.1	2/19/2021	Ongoing	46
1B.2			
1B.3			

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	James McGowan
2.2	Residential Care Facility or Firm Name	New England Deaconess Association
2.3	Title	CFO
2.4	Street Address	80 Deaconess Road
2.5	City	Concord
2.6	State	Massachusetts
2.7	Zip Code	01742
2.8	Phone Number	978-402-8237
2.9	Email Address	JMcGowan@nedeaconess.org

Preparer Information

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

Table 3		1
Line #	Description	
3.1	I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	☒
3.2	Preparer Name	Deandra Fallon
3.3	Preparer's Affiliation	
3.4	Nursing Facility or Firm Name	Baker Tilly US, LLP
3.5	Title	Director
3.6	Street Address	46 Public Square, Suite 400
3.7	City	Wilkes-Barre
3.8	State	Pennsylvania
3.9	Zip Code	18701
3.10	Phone Number	570-820-0301
3.11	Email Address	Deandra.Fallon@BakerTilly.com

3.12	Type of Accounting Service Performed	Other
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RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : DISCLOSURES

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

Direct and Indirect Owners

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

Table 1	1	2	3	4	5
Line #	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Select Direct or Indirect?
1.1	New England Deaconess Association (NEDA)	80 Deaconess Road	100.0%	Corporation	Direct
1.2					
1.3					
1.4					
1.5					
1.6					

Other Owned Facilities

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

Table 2	1	2	3	4	5
Line #	Nursing and/or Rest Home	VPN	Name of Owner	Company Address	% Ownership
2.1	Rivercrest LTCF		NEDA	Concord, MA	100%
2.2					
2.3					
2.4					
2.5					

Indebtedness

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

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

Related Party Transactions

Indicate any entity, person, or related party as defined in 101 CMR 204.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee, or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach Addendum if necessary.)

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

Sole Proprietor, Partnership, or Corporate Information

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

Table 5	1	2	3	4	5	6	7	8	9	10	11	12
Line #	Select Owner, Partner, Officer	Owner Name	Owner Title	% Time Devoted	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Draw	Other	Total
5.1												-
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	Cassandra Grady	RN			100.00%		100.00%	90,392	9,039	6,872	1,261				107,555
6.2	Michelle Freitas	Director of Activities				100.00%	100.00%	85,781	6,236	6,339	619	7,403			106,378
6.3	Jayda Bruscoe	Director of marketing	100.00%					82,124	2,277	5,807	504				90,712
6.4	Theresa Healy	C.N.A.			100.00%			39,773	1,589	2,841		6,707			50,910
6.5	Jennifer Wykowski	Executive Director	100.00%					33,803	916	3,214		6,528			44,521

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	29,317,526
1.2	1030.0	Cash - On Hand	13,599
1.3	1040.0	Temporary Investments	
1.4	1050.0	Other Cash	
1.100	1010.0	Total Cash and Cash Equivalents	29,331,125
		Accounts Receivable	
1.5	1080.0	Private Patients	6,833,719
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	324,192
1.7	1104.1	Publicly-Aided - MA Commission for the Blind LV IV	
1.8	1101.2	Publicly-Aided - VA and Other Public	1,188,975
1.9	1140.0	Reserve for Bad Debts	(1,951,052)
1.200	1060.0	Total Accounts Receivable	6,395,834
		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	159,812
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	
1.17	1280.0	Prepaid Insurance	465,531
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	180,982
1.400	1260.0	Subtotal Prepaid Expenses	646,513
1.21	1310.0	Other Current Assets	3,176,046.00
100	1005.0	Total Current Assets	39,709,330

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	15,185		15,185
2.2	1520.0	Building	112,114,546	(52,697,171.00)	59,417,375
2.3	1610.0	Building Improvements	8,914,057	(2,894,581.00)	6,019,476
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements	4,852,071	(4,234,566.00)	617,505
2.6	1650.0	Equipment	10,676,482	(6,216,475.00)	4,460,007
2.7	1700.0	Motor Vehicles	410,788	(279,552.00)	131,236
2.8	1710.0	Software/Limited Life Assets	1,272,408	(958,903.00)	313,505
200	1500.0	Total Non-Current Fixed Assets			70,974,289

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	50,854
3.5	1970.0	Cash Surrender Value of Officer Life Insur.	
3.6	1975.1	Mortgage Acquisition Costs *	2,068,448
3.7	1975.2	Accumulated Amortization of Mortgage Acquisition Costs	(675,392)

3.8	1975.0	Unamortized Mortgage Acquisition Costs	1,393,056
3.9	1979.0	Construction in Progress *	3,495,586
3.10	1980.0	Other **	49,381,385
3.100	1900.0	Total Deferred Charges and Other Assets	54,320,881
300	1000.0	Total Assets	165,004,500

Current Liabilities			
Table 4			
Line #	Account #	Description	1 Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	1,291,988
4.2	2030.0	Accrued Expenses	783,673
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	2,075,661
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 *	1,275,000
4.200	2100.0	Total Notes and Loans Payable	1,275,000
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	2,025,668
4.12	2200.0	Accrued Payroll Tax Withheld	
4.13	2210.0	Accrued Employee Taxes Payable	
4.14	2220.0	Other Payroll Liabilities	
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	2,025,668
		Other Current Liabilities	
4.15	2260.0	State and Federal Taxes Payable	
4.16	2270.0	Accrued Interest Payable	135,683
4.17	2290.0	Other Current Liabilities	5,243,493
4.400	2250.0	Total Other Current Liabilities	5,379,176
400	2005.0	Total Current Liabilities	10,755,505

Long-Term Liabilities			
Table 5			
Line #	Account #	Description	1 Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	38,790,000.00
5.2	2320.0	Other Long Term Debt *	127,562,209.00
5.100	2300.0	Total Long-Term Liabilities	166,352,209
500	N/A	Total Liabilities	177,107,714

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	(1,409,992)
6.100	2510.0	Total Proprietorship or Partnership Capital	(1,409,992)
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	(10,693,222)
6.200	2610.0	Total Corporation Capital	(10,693,222)
600	2000.0	Total Liabilities and Net Worth	165,004,500

Balance Sheet Check			
Table 7			
Line #	Account #	Description	1 Account Balance
7.1	1000.0	Total Assets	165,004,500

7.2	2000.0	Total Liabilities and Net Worth	165,004,500
		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	325,379
1.2	3022.5	DTA	1,127,787
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	39,285,033
1.8	3026.2	Other Non-Nursing Income	
1.9		COVID-Related Supplemental Payments	5,465,454
1.100		Total Ancillary Services (Use Table 1A to Right to Remove Expenses)	
1.10	3033.1	Private	
1.11	3033.5	Medicaid (DRA)	
1.12	3032.7	Non-MA Medicaid	
1.13	3033.1	MA Commission for the Blind	
1.14	3033.3	VA & Other Public	
1.100	3030.0	Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	3120.0	Endowment & Other Nonrecoverable **	
1.16	3140.0	Laundry Recoverable Income	
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	42,307
1.22	3195.0	Field Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	42,307
100	3000.0	Total Gross Income	46,645,568

Table 1A: Detail of Ancillary Services Expenses

Report these amounts as non-allowable expenses on main schedule.

Line #	Account #	Expense Classification	Amount
1A.1			
1A.2			
1A.3			
1A.4			
1A.5			
1A.100		Total Ancillary Expenses	0

Expenses				
Table 2				
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (9555.0)
Administrative Expenses				
2.1	4110.1	Administrative/Responsible Person Salaries	41,902	
2.2	4125.1	Officer Salaries*		0
Other Expenses				
2.3	4140.1	General Salaries (Use Table 2A to Right to Remove Salaries)	191,296	(86,572)
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services		0
2.5	4160.3	Management Fees		0
2.6	4160.5	Management Consultants*		0
2.100	4130.0	Total Other Expenses	191,296	(86,572)
2.200	4190.0	Total Administrative Expenses	233,198	(86,572)
General Supplies & Expenses				
2.7	4250.5	Office Supplies	32,077	
2.8	4261.5	Phone	13,180	
2.100	4262.4	Director Advertising		0
2.300	4260.0	Total Telephone Expenses	13,180	0
Travel Expenses				
2.10	4275.5	Motor Vehicle Expenses*	1,312	
2.11	4280.5	Conventions and Meetings		0
2.400	4270.5	Total Travel Expenses	1,312	0
Advertising Expenses				
2.12	4295.7	Help Wanted	48,705	
2.13	4298.7	Promotional	10,547	(10,547)
2.500	4290.0	Total Advertising Expenses	59,252	(10,547)
Licenses and Fees Expenses				
2.14	4301.7	Licenses and Fees: Patient Care Related Portion	13,737	
2.15	4302.3	Licenses and Fees: Not Related to Patient Care	12,300	
2.600	4300.0	Total Licenses and Fees Expenses	26,037	0
Education and Training Expenses				
2.16	4306.1	Staff Development: Coordinator Salary		0
2.17	4306.2	Administration Training		0
2.18	4306.3	Other Required Education		0
2.19	4306.4	Job Related Education	260	
2.100	4305.0	Total Education and Training Expenses	260	0
Employee Benefits				
2.20	4310.1	Employee Benefits - Pensions **	48,676	
2.21	4310.2	Employee Benefits - Other	39,551	
2.22	4319.2	Officer Profit Sharing and Other Benefits		0
2.800	4310.0	Total Employee Benefits	88,227	0
Accounting Expenses				
2.23	4350.3	Accounting: Appsal Services		0
2.24	4350.3	Accounting: Other (Use Table 2B to Right to Remove Expenses)	18,676	
2.900	4340.0	Total Accounting Expenses	18,676	0
Legal Expenses				
2.25	4380.3	Legal: Appsal Service		0
2.26	4380.7	Legal: Division of Administrative Law Appsal - Filing Fees		0
2.27	4390.7	Other Legal	2,941	(2,941)
2.1000	4370.0	Total Legal Expenses	2,941	(2,941)
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	95,395	
2.29	4411.2	Payroll Taxes - Officers		0
2.1100	4400.0	Total Payroll Taxes	95,395	0
Insurance Expenses				
2.30	4428.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion		0
2.31	4432.7	Insurance: Malpractice and General Liability **		0
2.32	4432.7	Key Person Insurance		0
2.33	4530.8	Insurance: Building Improvements and Equipment	39,093	(39,093)
2.34	4424.1	Workers' Comp - Other	15,599	
2.35	4424.2	Workers' Comp - Officers		0
2.36	4426.1	Group Life/Health - Other	163,017	
2.37	4426.2	Group Life/Health - Officers		0
2.1200	4420.0	Total Insurance Expenses	218,049	(39,093)
2.38	4415.0	Interest on Late Payments, Penalties		0
2.39	4430.0	Interest on Working Capital		0
2.40	4430.0	Pre-Opening Expenses		0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Remove Expenses)	0	
2.1300	4200.0	Total General Supplies and Expenses	505,406	(64,881)
Real Estate Taxes				
2.42	4510.9	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 Remove Expenses)	0	
2.47	4550.8	Depreciation - Building	4,608	(4,608)
2.48	4562.8	Depreciation - Building Improvements	26,538	
2.49	4567.8	Depreciation - Leasehold Improvements		0
2.50	4568.8	Depreciation - Other Improvements	6,077	(6,077)
2.51	4570.8	Depreciation - Equipment	60,752	(60,752)
2.52	4585.8	Depreciation - Software/Limited Life Assets	10,888	
2.1400	4540.0	Total Fixed Costs	98,863	(68,831)
Plant Operations, Maintenance & Security				
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	54,225	
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	121,994	
2.55	5115.5	Plant Operations, Maintenance & Security - Supplies and Expenses	8,074	
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	189,652	
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	19,576	
2.1500	5100.0	Total Plant Operation, Maintenance & Security	393,481	0
Dietary				
2.58	5205.1	Dietary - Salaries	310,405	
2.59	5205.5	Dietary - Food	163,897	
2.60	5211.3	Dietary - Purchased Service	5,054	
2.61	5231.1	Dietician - Salary		0
2.62	5233.3	Dietician - Purchased Service		0
2.63	5276.5	Dietary - Supplies and Expenses	2,543	
2.1600	5200.0	Total Dietary	481,859	0
Laundry				
2.64	5310.1	Laundry - Salaries		0
2.65	5320.3	Laundry - Purchased Service	20,981	
2.66	5330.5	Laundry - Supplies and Expenses	1,483	
2.67	5340.5	Laundry - Linen and Bedding	4,304	
2.1700	5300.0	Total Laundry	26,770	0
Housekeeping				
2.68	5410.1	Housekeeping - Salaries	71,475	
2.69	5415.3	Housekeeping - Purchased Service		0
2.70	5420.5	Housekeeping - Supplies and Expenses	9,527	
2.1800	5400.0	Total Housekeeping	81,002	0
Nursing				
Registered Nurses				
2.71	6030.1	RN Salaries	99,231	
2.72	6035.3	RN Purchased Service		0
2.73	6041.1	LPN Salaries	26,608	
2.74	6043.1	LPN Purchased Service		0
Nurses Aides				
2.75	6051.1	Nurses Aides Salaries	371,695	
2.76	6052.1	Nurses Aides Purchased Service	5,121	
2.1900	6000.0	Total Nursing	502,657	0
Medical Services				
2.77	6504.1	Quality Assurance Professional		0
2.78	6507.1	Community Support Coordinator		0
Physicians' Services				
2.79	6554.8	Employee Physicals		0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Remove Expenses)	25,116	
2.2000	6510.0	Total Physicians' Services	25,116	0

Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	Barney - Marie	CONSULTANT	Manages Business Issues	5,000
2A.2	Wyborski - Jennifer	EXECUTIVE DIRECTOR	Manages Campus	29,637
2A.3	Ruchman - Christine	EXECUTIVE DIRECTOR	Manages Campus	12,172
2A.4	Bruscoe - Jayda	DIR OF MARKETING	Marketing Activities	70,548
2A.5	English - Jennifer	DIR SALES Mktg	Marketing Activities	12,532
2A.6	Gunnar - Alyson	MARKETING ASSISTANT	Marketing Activities	3,494
2A.7	Miller - Julie	ADMIN ASSISTANT	Admin Activities	13,492
2A.8	Moffett - Deborah	OPERATIONS MANAGER	Manages Operations	23,624
2A.9	Fraser - Mary	CONCERGE	Lobby Desk Activities	4,983
2A.10	Parr - Suzanne	CONCERGE	Lobby Desk Activities	9,250
2A.11	Seayne - Kristin	CONCERGE	Lobby Desk Activities	2,746
2A.12	Sherman - Morgan	CONCERGE	Lobby Desk Activities	6,496
2A.13				
2A.14				
2A.15				
2A.16				
2A.100			Total Clerical Salaries	191,296

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	Baker Tilly US, LLP	12/31/2022	15,926	F	Audit
2B.2	Baker Tilly US, LLP	12/31/2022	2,750	A	Cost Report
2B.3					
2B.4					
2B.5					
2B.100			Sub-Total		18,676
Part II: Employee's Responsibilities Only					
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities
2B.6					
2B.7					
2B.8					
2B.9					
2B.100			Sub-Total		0
2B.200			Total Other Accounting		18,676

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

Table 2C: Detail of Other Operating Expenses

Line #	Description	Amount
2C.1		
2C.2		0
2C.3		
2C.4		
2C.100	Total	0

Table 2D: Detail of Other Rent Expenses

Line #	Description	Amount
2D.1	Equipment Rental	
2D.2		
2D.3		
2D.4		
2D.100	Total	0

Table 2E: Detail of Other Medical Services Expenses

Line #	Description	Amount
2E.1	physician services	25,116
2E.2		

Medical Supplies & Drugs				
2.81	6520.5	Legume Drugs	5,318	0
2.82	6522.5	House Supplies Not Resold	11,739	11,739
2.83	6523.5	Resold to Private Patients	15,429	0
2.2100	6520.0	Total Medical Supplies and Drugs	30,384	11,739
2.84	6530.0	Pharmacy Consultants	0	0
2.85	6540.0	Social Service Worker (Including Behavioral Health)	0	0
2.2200	6500.0	Total Medical Services	55,500	18,645
Restorative & Recreational Therapy				
Restorative Therapy				
2.86	7011.1	Indirect Restorative Therapy Salaries	0	0
2.87	7012.1	Direct Restorative Therapy Salaries	0	0
2.88	7012.2	Direct Restorative Therapy Benefits	0	0
2.89	7013.3	Indirect Restorative Therapy Consultants	0	0
2.90	7014.3	Direct Restorative Therapy Consultants	0	0
2.2300	7010.0	Total Restorative Therapy	0	0
Recreational Therapy				
2.91	7021.1	Recreational Therapy - Salaries	151,856	151,856
2.92	7022.3	Recreational Therapy - Purchased Service	15,381	0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	8,167	8,167
2.94	7024.8	Recreational Therapy - Transportation	0	0
2.3400	7020.0	Total Recreational Therapy	175,404	175,404
2.3500	7000.0	Total Restorative & Recreational Therapy	175,404	175,404
Bad Accts - Taxes-Refunds-Day Care				
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	452,767	0
2.96	8015.0	Fines, Late Charges, and Penalties	0	0
2.97	8025.0	State & Federal Income Taxes	0	0
2.98	8027.7	Massachusetts Excise Tax	0	0
2.99	8030.0	Refunds and Allowances	0	0
2.100	8040.0	Adult Day Care Costs*	0	0
2.103	8065.0	Other Non-Nursing Costs*	44,799,006	0
2.2600	8000.0	Total Bad Accts.-Taxes-Refunds-Day Care	45,251,773	0
200	4000.0	Total Expenses	47,851,903	2,335,218
			A/C # 4000.0	A/C # 9935.0

26.9		
27.4		
28.100	Total	35,116

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Table 3		1
Line #	Account #	Description
3.1	4000.0	Total Reported Operating Expenses
3.2	9940.0	Less: Self-Disallowed Expenses
3.3	9939.0	Less: Automatically Disallowed Expenses
3.100	4091.1	Total Non-Allowable Expenses
3.4	9960.1	Allocated Administrative and General From Management Company (MCF-3)
3.5	9962.2	Other Operating Expense Add-Back from Realty Company (MCF-2 RM)
3.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
3.7	9961.3	Allocated Fixed Asset Expenses from Management Company (MCF-3)
3.8	9500.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
3.9	9902.6	Allocated Direct Variable (Director, Indirect Therapy & CM) Management Company Add-Back Expenses
3.10	9902.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
3.200	4091.2	Total Allowable Add-Back Expenses
3.41	NA	Less: Recoverable income (including operating expenses)
300	4090.0	Total Allowable Operating Expenses Claimed

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income		
Table 4		1
Line #	Account #	Description
Cost Report Net Income		
4.1	3000.0	Total Cost Report Income
4.2	2000.0	Total Cost Report Expenses
4.100		Net Income (Loss) Cost Report
Financial Statement Net Income		
4.3		Financial Statement Reported Income
4.4		Financial Statement Reported Expenses
4.200		Net Income (Loss) Financial Statement
Variance		
4.5		Variance Between Cost Report and Financial Statements: Income
4.6		Variance Between Cost Report and Financial Statements: Expenses
4.7		Variance Between Cost Report and Financial Statements: Net Income
Reconciling Items		
4.8		Software equipment capitalized reported as income on IRS but as an asset on cost report
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
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	630
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,465
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	197
100	0200.0	Total Resident Days January 1 - March 31	2,292

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	717
2.2	0312.5 & 0312.0	Massachusetts EAEDC	1,621
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	226
200	0300.0	Total Resident Days April 1 - June 30	2,564

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	903
3.2	0412.5 & 0412.0	Massachusetts EAEDC	1,778
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	276
300	0400.0	Total Resident Days July 1 - September 30	2,957

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,197
4.2	0512.5 & 0512.0	Massachusetts EAEDC	1,821
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	384
400	0500.0	Total Resident Days October 1 - December 31	3,402

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	3,447
5.2	0612.5 & 0612.0	Massachusetts EAEDC	6,685
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	1,083
500	0600.0	Total Annual Resident Days	11,215

Additional Patient Day Information

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

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	24
6.2	0150.0	Number of Discharges	10
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			0					
1.2	Land HCF-2	0			0					
1.3	Building HCF-4	218,888			218,888		4,608	4,608		0
1.4	Building HCF-2	0			0					0
1.5	Improvements HCF-4	928,649	21,773		950,422	5.00%	32,615	32,615		0
1.6	Improvements HCF-2	0			0	5.00%				0
1.7	Equipment HCF-4	423,935	152,695	(8,165)	568,465	10.00%	50,752	50,752		0
1.8	Equipment HCF-2	0			0	10.00%				0
1.9	Software/Limited Life Assets HCF-4	64,130	16,784		80,914	33.33%	10,868	(10,868)		0
1.10	Software/Limited Life Assets HCF-2	0			0	33.33%				0
100	Total Claimed Fixed Asset Depreciation Expense	1,635,602	191,252	(8,165)	1,818,689		98,843	77,107	0	0

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	39,093	-	39,093
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	39,093	0	39,093

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Total
300	Total Fixed Assets Expenses Claimed	39,093

A/C 9500.0

General Fixed Cost Information

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

Changes in Facility or Realty Company Ownership

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

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

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

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

Footnote Legend

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

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

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : MORTGAGES AND NOTES

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

Mortgages and Notes Supporting Fixed Assets																								
Table 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
Line #	Select Type of Notes Payable	Lender Name	Related Party Yes/No Selection	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Fixed Interest (Amortization, Interest and Period Expenses)				
1.1	Mortgage	MDFA	No	8/1/2014	6/1/2041	348		25,025,000			20,635,000		(605,000)			20,030,000	Var			-				
1.2	Mortgage	MDFA	No	7/3/2017	6/1/2041	312		22,725,000			20,635,000		(600,000)			20,035,000	Var			-				
1.3																-				-				
1.4																-				-				
1.5																-				-				
1.6																-				-				
1.7																-				-				
1.8																-				-				
100	TOTALS								-	-						40,065,000		-	-	(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							-		
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						-		-

A/C # 2100.0 less 2160.0

A/C # 4430.0

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : WAGES AND BENEFITS

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

Table 1		1	2	3	4	5	6	7
Line #	Description	Number of FTE (Round to one decimal place)	Number of Staff (Round to one decimal place)	Total Hours (Round to one decimal place)	Total Salaries	Group Life/Health Benefits	Pensions	Other Benefits
1.1	Staff Development	00,000.0						
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.9	1.0	1807.0	54,225	6,703	2,002	2,282
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,008.5	9.0	17750.0	310,405	38,372	11,458	13,062
		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	00,002.1	2.0	4425.0	71,475	8,836	2,638	3,008
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	00,000.0						
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator	00,000.0						
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff	00,000.0						
		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	00,002.7	3.0	5574.0	151,856	18,772	5,605	6,390
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,000.3	1.0	566.0	41,902	5,180	1,547	1,763
		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	00,003.5	4.0	7258.0	191,296	23,648	7,061	8,050
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,001.0	1.0	2075.0	99,231	12,267	3,663	4,176
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,000.3	1.0	620.0	26,608	3,289	982	1,120
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,007.6	8.0	15790.0	371,695	45,950	13,720	15,639
		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	Baker Tilly US, LLP
1.2	Preparer's Last Name	Fallon
1.3	Preparer's First Name	Deandra
1.4	Preparer's Middle Name	
1.5	Title	Director
1.6	Street Address	46 Public Square, Suite 400
1.7	City	Wilkes-Barre
1.8	State	Pennsylvania
1.9	Zip Code	18701
1.10	Phone Number	570-820-0301
1.11	Email Address	Deandra.Fallon@BakerTilly.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:	8/21/2023

☒

Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	McGowan

2.2	First Name	James
2.3	Middle Name	
2.4	Title	CFO
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	8/21/2023



RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE - Condensed Realty Company Cost Report (HCF-2 B9)

The HCF-2 B9 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 B9 shows the final 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 cash for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

Facility Information		
Table 1		
Line #	Description	
1.1	Facility Company Name	
1.2	City	
1.3	Facility Company Address	
1.4	State	
1.5	Facility Company Address	
1.6	City	
1.7	State	
1.8	Zip	
1.9	Telephone	

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 any 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.

Table 2					
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 owners listed in Table 2 own, directly or indirectly, an interest of 1% or more.

Table 3					
Line #	Facility Name and Location	City	Name of Owner	Company Address	% Ownership
3.1					
3.2					
3.3					
3.4					
3.5					

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						
Line #	Select type of debt	Select Payable Date	Original Debt Amount	Date Issued	Balance (12/31)	Select Payable To
4.1						List Owners Name
4.2						
4.3						
4.4						
4.5						

Related Party Transactions

Indicate any entity, person, or related party as defined in 48C CMR 240.00 and that (a) provides services, facilities, goods and/or supplies to this realty company, or (b) incurs 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.)

Table 5									
Line #	Entity/Person	Service/Service	Billing/Compensation	Month up	Cost	Amount Paid	Name of Owner	% Ownership	
5.1									
5.2									
5.3									
5.4									
5.5									
5.6									

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 above account and under no circumstances should any amount be claimed for personal services in an account other than above. If additional space is needed, use the Facilities and Equipment Tab.

Table 6														
Line #	Salaries Owner, Director, Officer	Owner Name	Owner Title	% Time Received	Salary	Employee Benefits	Payroll Taxes	Workers Comp	Gr. Life/Health Ins.	Other	Total			
6.1														
6.2														
6.3														
6.4														
6.5														
6.6														
6.7														

Five Highest Paid Salaries

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

Table 7															
Line #	Name	Title	% Time Received - Administration	% Time Received - Plant Operations, Maintenance, and Security	% Time Received - Medical Services	% Time Received - Other	Total Time Received (100%)	Salary	Employee Benefits	Payroll Taxes	Workers Comp	Gr. Life/Health Ins.	Other	Total	
7.1															
7.2															
7.3															
7.4															
7.5															

Part II: Condensed Facility Specific Realty Company Financial Information

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

Table 1	Income				
Line #	Account #	Description	Reported Amount	Destination	
1.1	1000.0	Balance Forward			
1.2	1000.0	Other Income			
1.3	1000.0	Other Income			
1.4	1000.0	Other Income			
1.5	1000.0	Other Income			
1.6	1000.0	Other Income			
1.7	1000.0	Other Income			
1.8	1000.0	Other Income			
1.9	1000.0	Other Income			
1.10	1000.0	Other Income			
1.11	1000.0	Other Income			
1.12	1000.0	Other Income			
1.13	1000.0	Other Income			
1.14	1000.0	Other Income			
1.15	1000.0	Other Income			
1.16	1000.0	Other Income			
1.17	1000.0	Other Income			
1.18	1000.0	Other Income			
1.19	1000.0	Other Income			
1.20	1000.0	Other Income			
1.21	1000.0	Other Income			
1.22	1000.0	Other Income			
1.23	1000.0	Other Income			
1.24	1000.0	Other Income			
1.25	1000.0	Other Income			
1.26	1000.0	Other Income			
1.27	1000.0	Other Income			
1.28	1000.0	Other Income			
1.29	1000.0	Other Income			
1.30	1000.0	Other Income			
1.31	1000.0	Other Income			
1.32	1000.0	Other Income			
1.33	1000.0	Other Income			
1.34	1000.0	Other Income			
1.35	1000.0	Other Income			
1.36	1000.0	Other Income			
1.37	1000.0	Other Income			
1.38	1000.0	Other Income			
1.39	1000.0	Other Income			
1.40	1000.0	Other Income			
1.41	1000.0	Other Income			
1.42	1000.0	Other Income			
1.43	1000.0	Other Income			
1.44	1000.0	Other Income			
1.45	1000.0	Other Income			
1.46	1000.0	Other Income			
1.47	1000.0	Other Income			
1.48	1000.0	Other Income			
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1.69	1000.0	Other Income			
1.70	1000.0	Other Income			
1.71	1000.0	Other Income			
1.72	1000.0	Other Income			
1.73	1000.0	Other Income			
1.74	1000.0	Other Income			
1.75	1000.0	Other Income			
1.76	1000.0	Other Income			
1.77	1000.0	Other Income			
1.78	1000.0	Other Income			
1.79	1000.0	Other Income			
1.80	1000.0	Other Income			
1.81	1000.0	Other Income			
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1.91	1000.0	Other Income			
1.92	1000.0	Other Income			
1.93	1000.0	Other Income			
1.94	1000.0	Other Income			
1.95	1000.0	Other Income			
1.96	1000.0	Other Income			
1.97	1000.0	Other Income			
1.98	1000.0	Other Income			
1.99	1000.0	Other Income			
2.00	1000.0	Other Income			
2.01	1000.0	Other Income			
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3.96	1000.0	Other Income			
3.97	1000.0	Other Income			
3.98	1000.0	Other Income			
3.99	1000.0	Other Income			
4.00	1000.0	Other Income			
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4.15	1000.0	Other Income			
4.16	1000.0	Other Income			
4.17</					

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 amounts include original, sold, 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 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.

Line #	Description	1	2	3	4	5	6	7	8
Table 1		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 WCD & BB Depreciation Expense
1.1	Land WCD-2				0		0	0	0
1.2	Building WCD-2				0	100%	0	0	0
1.3	Depreciable WCD-2				0	100%	0	0	0
1.4	Equipment WCD-2				0	100%	0	0	0
1.5	Software/Related to Assets WCD-2				0	100%	0	0	0
100	Total Claimed Fixed Asset Depreciation Expense	0		0	0		0	0	0

Claimed Other Fixed Asset Expenses

Line #	Description	1
Table 2		Claimed Fixed Asset Expense - Realty Company WCD & BB
2.1	Long-Term Related Capital W	
2.2	Net Capitalized Related Tax - Non-income	
2.3	Debt	
2.4	Real Estate Taxes	
2.5	Leasing Expenses/Leases	
2.6	Other W	
200	Total Claimed Fixed Asset Other Expenses	0

Total Claimed Fixed Asset Expenses

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

Detail of Other Operating Expenses A/C # 9502.2

Line #	Description	1	2	3
Table 4		Reimbursed Expenses	Amount Not Reimbursed	Capital Amounts
4.1	Contract & Service		0	0
4.2	Management Fee		0	0
4.3	Asset Purchase		0	0
4.4	Other W		0	0
400	Total Other Operating Expenses	0 A/C # 9500.0	0	0 A/C # 9502.2

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE Mortgages & Notes

Supplemental Note 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

Line #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Table 1		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	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance - Dec 31	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance - Dec 31	Interest Rate %	Interest Expense (B)	Period Expense (C)
1.1																	0			0
1.2																	0			0
1.3																	0			0
1.4																	0			0
1.5																	0			0
1.6																	0			0
1.7																	0			0
1.8										0	0						0		0	0
100	TOTALS																		0	0

Equity Sum of A/C # 9500.0, 9501.0, and 9502.0 =

Equity A/C # 9500.0

Working Capital Debt

Line #	1	2	3	4	5	6	7	8	9
Table 2		Lender Name	Related Party/Select Yes/No	Beginning Balance - Dec 31	New Loan Amount	Start Date	Principal Payments	Ending Balance - Dec 31	Interest Expense
1.1								0	
1.2								0	
1.3								0	
1.4								0	
1.5								0	
1.6								0	
1.7								0	
1.8								0	
200	TOTALS							0	0

Equity Sum of A/C # 9500.0, 9501.0, 9502.0, and 2010.0 =

Equity A/C # 9500.0