

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	5500621
1.2	Provider ID/MMIS ID	110062855A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	German Old Folks Home
1.5	Street Address	374 Howard Street
1.6	City	Lawrence
1.7	Zip	01841
1.8	Telephone	978-682-5593
1.9	Federal Employer Identification Number	04-2103839
1.10	Responsible Person's Name	Roger Tremblay
1.11	Responsible Person's Email	ghomeadmin@comcast.net
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Allen Gordon
1.14	List Email of Person to Receive Rate Notifications	ghomeadmin@comcast.net
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Non-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.	No
1.18	Enter the number of Level IV licensed geriatric beds.	31
1.19	Enter the facility's constructed bed capacity.	31
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)	1/2/1909
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.	Yes
1.32	Did you report any accrued expenses incurred in periods other than the current cost report period? If yes, you must report details of accrued expenses not related to the current cost report period in the Footnotes schedule.	No

Other Business Activities		
Table 1A	1	2
Line #	Other Business Activity	Select Yes/No from Dropdown Menu
1A.1	Child Day Care	
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	1/1/2023	12/31/2023	31
1B.2			
1B.3			

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Allen Gordon
2.2	Residential Care Facility or Firm Name	The German Old Folks Home
2.3	Title	Executive Director
2.4	Street Address	374 Howard Street
2.5	City	Lawrence
2.6	State	Massachusetts
2.7	Zip Code	01841
2.8	Phone Number	978-682-5593
2.9	Email Address	ghomeadmin@comcast.net

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	☒
3.2	Preparer Name	Roland P. Lambalot, PC
3.3	Preparer's Affiliation	Auditor
3.4	Nursing Facility or Firm Name	The German Old Folks Home
3.5	Title	CPA
3.6	Street Address	184 Pleasant Valley Street
3.7	City	Methuen
3.8	State	Massachusetts
3.9	Zip Code	01844
3.10	Phone Number	978-691-0050
3.11	Email Address	roland@rplcpa.net
3.12	Type of Accounting Service Performed	Audit

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	The German Old Folks Home	374 Howard Street	100.0%	Corporation	Direct
1.2		Lawrence, MA 01841			
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					-			
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	Shamikhah Murphy	Dietary				100.00%	100.00%	90,998		6,961	1,356				99,315
6.2	Allen Gordon	Executive Director	100.00%				100.00%	72,789	5,605	1,092					79,486
6.3	Tina O'Sullivan	Nurse			100.00%		100.00%	70,510	5,429	1,058					76,997
6.4	Barbara Madera	Nurse			100.00%		100.00%	66,544		5,124	998				72,666
6.5	Uly Calderon	Nurse			100.00%		100.00%	52,543		4,046	788				57,377

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	137,810
1.2	1030.0	Cash - On Hand	
1.3	1040.0	Temporary Investments	88,881
1.4	1050.0	Other Cash	
1.100	1010.0	Total Cash and Cash Equivalents	226,691
		Accounts Receivable	
1.5	1080.0	Private Patients	
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	96,397
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	(1,270)
1.200	1060.0	Total Accounts Receivable	95,127
		Loans Receivable	
1.10	1160.0	Loans Receivable from Officers/Owners	
1.11	1170.0	Loans Receivable from Employees	
1.12	1180.0	Loans Receivable from Affiliates/Related Parties	
1.13	1185.0	Other Loans Receivable	
1.300	1150.0	Total Loans Receivable	-
1.14	1190.0	Interest Receivable	
1.15	1210.0	Supply Inventory	
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	
1.17	1280.0	Prepaid Insurance	4,343
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	19,130
1.400	1260.0	Subtotal Prepaid Expenses	23,473
1.21	1310.0	Other Current Assets	194,781.00
100	1005.0	Total Current Assets	540,072

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	3,000		3,000
2.2	1520.0	Building	21,500	(21,500.00)	0
2.3	1610.0	Building Improvements	720,074	(613,311.00)	106,763
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements			0
2.6	1650.0	Equipment	42,251	(12,992.00)	29,259
2.7	1700.0	Motor Vehicles			0
2.8	1710.0	Software/Limited Life Assets			0
200	1500.0	Total Non-Current Fixed Assets			139,022

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 **	217,169
3.100	1900.0	Total Deferred Charges and Other Assets	217,169
300	1000.0	Total Assets	896,263

Current Liabilities

Table 4			1
Line #	Account #	Description	Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	12,923
4.2	2030.0	Accrued Expenses	10,955
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	23,878
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	46,469
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	46,469
		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	9,961
4.400	2250.0	Total Other Current Liabilities	9,961
400	2005.0	Total Current Liabilities	80,308

Long-Term Liabilities			
Table 5			1
Line #	Account #	Description	Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	116,994.00
5.2	2320.0	Other Long Term Debt *	
5.100	2300.0	Total Long-Term Liabilities	116,994
500	N/A	Total Liabilities	197,302

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	238,868
6.100	2510.0	Total Proprietorship or Partnership Capital	238,868
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	460,093
6.200	2610.0	Total Corporation Capital	460,093
600	2000.0	Total Liabilities and Net Worth	896,263

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	896,263
7.2	2000.0	Total Liabilities and Net Worth	896,263
		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			1
Line #	Account #	Description	Reported Amount
1.1	9021.1	Private	93,307
1.2	9022.5	DFA	733,940
1.3	9022.6	MA DFA Patient Resource Income	354,130
1.4	9022.7	Non MA DFA	
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 Itemize 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	0
Miscellaneous and Recoverable Income			
1.15	4150.0	Endowment & Other Nonrecoverable **	284,408
1.16	3140.0	Laundry Recoverable Income	
1.17	3150.0	Vending Machines Recoverable Income	
1.18	3160.0	Rest Order Recovery	
1.19	3170.0	Prior Year Retroactive Adjustment	
1.20	3180.0	Interest Income	2,943
1.21	3190.0	Operating Costs Recoverable	
1.22	3196.0	Fixed Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	287,412
100	3000.0	Total Gross Income	1,428,784

Table 1A : Detail of Ancillary Services Expenses			
Report these amounts as non-allowable expenses on main schedule.			
Line #	Account #	Expense Classification	Amount
1A.1			
1A.2			
1A.3			
1A.4			
1A.5			
1A.100		Total Ancillary Expenses	0

Expenses				
Table 2				
Line #	Account #	Description	Reported Expenses	Total Allowable Expense
Administrative Expenses				
2.1	4150.1	Administrative/Responsible Person Salaries	76,083	76,083
2.2	4125.1	Officer Salaries*		0
Other Expenses**				
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Itemize Salaries)	18,708	18,708
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	5,493	5,493
2.5	4160.3	Management Fees		0
2.6	4150.6	Management Consultants*		0
2.100	4130.1	Total Other Expenses	24,201	0
2.200	4150.0	Total Administrative Expenses	100,284	0
General Support & Expenses				
2.7	4150.5	Office Supplies	10,533	10,533
2.8	4261.5	Phone		0
2.90	4162.6	Directory Advertising		0
2.300	4260.0	Total Telephone Expenses	0	0
Travel Expenses***				
2.10	4275.5	Motor Vehicle Expenses*		0
2.11	4280.5	Conventions and Meetings		0
2.400	4270.5	Total Travel Expenses	0	0
Advertising Expenses				
2.12	4295.7	Help Wanted	2,513	2,513
2.13	4298.7	Promotional		0
2.500	4290.0	Total Advertising Expenses	2,513	0
Licenses and Fees Expenses				
2.14	4305.7	Licenses and Fees: Patient Care Related Portion	4,618	4,618
2.15	4302.0	Licenses and Fees: Not Related to Patient Care		0
2.600	4300.0	Total Licenses and Fees Expenses	4,618	0
Education and Training Expenses				
2.16	4306.1	Staff Development/ Coordinator Salary		0
2.17	4306.2	Administration Training		0
2.18	4306.3	Other Required Education		0
2.19	4306.4	Job Related Education		0
2.700	4300.0	Total Education and Training Expenses	0	0
Employee Benefits				
2.20	4310.1	Employee Benefits - Pensions **		0
2.21	4310.2	Employee Benefits - Other	3,520	3,520
2.22	4339.2	Officer Profit Sharing and Other Benefits		0
2.800	4310.0	Total Employee Benefits	3,520	0
Accounting Expenses				
2.23	4320.3	Accounting- Appeal Services		0
2.24	4360.3	Accounting- Other (Use Table 2B to Right to Itemize Expenses)	46,230	46,230
2.900	4340.0	Total Accounting Expenses	46,230	0
Legal Expenses				
2.25	4380.3	Legal- Appeal Service		0
2.26	4385.7	Legal- Division of Administrative Law Appeals - Filing Fees		0
2.27	4390.7	Other Legal		0
2.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	60,291	60,291
2.29	4411.2	Payroll Taxes - Officers		0
2.1100	4400.0	Total Payroll Taxes	60,291	0
Insurance Expense				
2.30	4428.7	Insurance- Department of Unemployment Assistance Claims (DUA) - A&G Portion	11,679	11,679
2.31	4431.7	Insurance- Malpractice and General Liability **	21,851	21,851
2.32	4432.7	Key Person Insurance		0
2.33	4590.8	Insurance- Building Improvements and Equipment	7,024	(7,024)
2.34	4424.1	Workers' Comp - Other	11,666	
2.35	4424.2	Workers' Comp - Officers		0
2.36	4426.1	Group Life/Health - Other		0
2.37	4426.2	Group Life/Health - Officers		0
2.1200	4420.0	Total Insurance Expenses	58,862	(7,024)
2.38	4415.0	Interest on Late Payments, Penalties	718	(718)
2.39	4430.0	Interest on Working Capital		0
2.40	4435.0	Pre-Opening Expenses		0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	6,787	6,787
1.1300	4200.0	Total General Supplies and Expenses	173,612	(7,883)

Table 2A : Detail of Clerical Salaries					
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary	
2A.1	Vanessa Carisquillo	assistant	Clerical	18,708	
2A.2					
2A.3					
2A.4					
2A.5					
2A.6					
2A.7					
2A.8					
2A.9					
2A.10					
2A.11					
2A.12					
2A.13					
2A.14					
2A.15					
2A.16					
2A.100			Total Clerical Salaries	18,708	

Note: Use Column 2 of the main expense schedule to disallow any disallowed salaries for clinical 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	State Strategic Services		35,230	H	Monthly accounting
2B.2	Noland P. Lamblod, PC		15,000	F	Audit
2B.3					
2B.4					
2B.5					
2B.100			46,230		
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			46,230		
2B.200			0		Total Other Accounting

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

Explain if using Code H and/or I:

2.42	4510.8	Real Estate Taxes			0	0
2.43	4515.8	Personal Property Taxes*			0	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)	4,655		(4,655)	0
2.45	4535.8	Rent - Real Property			0	0
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)	0		0	0
2.47	4550.8	Depreciation - Building			0	0
2.48	4565.8	Depreciation - Building Improvements	17,790		(17,790)	0
2.49	4567.8	Depreciation - Leasehold Improvements			0	0
2.50	4568.8	Depreciation - Other Improvements			0	0
2.51	4570.8	Depreciation - Equipment	4,514		(4,514)	0
2.52	4585.8	Depreciation - Software/Limited Life Assets			0	0
2.1400	4540.0	Total Fixed Costs	26,968		(26,968)	0
Plant Operation, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	684			684
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	38,174			38,174
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	11,079			11,079
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	48,391			48,391
2.57	5125.5	Plant Operations, Maintenance & Security - Adoptions	8,968			8,968
2.1500	5100.0	Total Plant Operation, Maintenance & Security	107,316	0		107,316
Dietary						
2.58	5205.1	Dietary - Salaries	152,446			152,446
2.59	5210.5	Dietary - Food	74,274			74,274
2.60	5215.1	Dietary - Purchased Service	2,400			2,400
2.61	5216.1	Dietician - Salary				0
2.62	5218.1	Dietician - Purchased Service				0
2.63	5219.5	Dietary - Supplies and Expenses	287			287
2.1600	5200.0	Total Dietary	230,407	0		230,407
Laundry						
2.64	5310.1	Laundry - Salaries				0
2.65	5320.1	Laundry - Purchased Service				0
2.66	5330.5	Laundry - Supplies and Expenses				0
2.67	5340.5	Laundry - Linen and Bedding				0
2.1700	5300.0	Total Laundry	0	0		0
Housekeeping						
2.68	5410.1	Housekeeping - Salaries	63,846			63,846
2.69	5415.1	Housekeeping - Purchased Service				0
2.70	5420.5	Housekeeping - Supplies and Expenses	12,576			12,576
2.1800	5400.0	Total Housekeeping	76,422	0		76,422
Nursing						
2.71	6030.1	RN Salaries				0
2.72	6035.1	RN Purchased Service				0
2.73	6041.1	LPN Salaries	276,148			276,148
2.74	6042.1	LPN Purchased Service				0
2.75	6051.1	Nurses Aides Salaries	143,939			143,939
2.76	6052.1	Nurses Aides Purchased Service				0
2.1900	6000.0	Total Nursing	420,087	0		420,087
Medical Services						
2.77	6504.1	Quality Assurance Professional				0
2.78	6507.1	Community Support Coordinator				0
Physician Services						
2.79	6514.3	Employee Physicals				0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	0			0
2.2000	6510.0	Total Physician Services	0	0		0
Medical Supplies & Drugs						
2.81	6530.5	Legend Drugs			0	0
2.82	6532.5	Infuse Supplies Not Reused	6,792			6,792
2.83	6533.5	Resold to Private Patients				0
2.2100	6530.0	Total Medical Supplies and Drugs	6,792	0	0	6,792
2.84	6535.0	Pharmacy Consults				0
2.85	6540.0	Social Service Worker (Including Behavioral Health)	9,967			9,967
2.2200	6500.0	Total Medical Services	16,759	0	0	16,759
Restorative & Recreational Therapy						
Restorative Therapy						
2.86	7011.1	Indirect Restorative Therapy Salaries				0
2.87	7012.1	Direct Restorative Therapy Salaries				0
2.88	7012.2	Direct Restorative Therapy Benefits				0
2.89	7013.1	Indirect Restorative Therapy Consultants				0
2.90	7014.1	Direct Restorative Therapy Consultants				0
2.2300	7010.0	Total Restorative Therapy	0	0		0
Recreational Therapy						
2.91	7021.1	Recreational Therapy - Salaries	18,623			18,623
2.92	7021.3	Recreational Therapy - Purchased Service				0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	4,077			4,077
2.94	7024.8	Recreational Therapy - Transportation				0
2.2400	7020.0	Total Recreational Therapy	22,700	0	0	22,700
2.2500	7000.0	Total Restorative & Recreational Therapy	22,700	0	0	22,700
800 Accts. - Taxes-Refunds-Day Care						
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	15,370		(15,370)	0
2.96	8015.0	Fines, Late Charges, and Penalties				0
2.97	8025.5	State & Federal Income Taxes				0
2.98	8027.7	Massachusetts Excise Tax				0
2.99	8030.0	Refunds and Allowances				0
2.101	8040.0	Adult Day Care Costs*				0
2.102	8050.0	Other Non-Housing Costs*				0
2.2600	8000.0	Total Bad Accts. -Taxes-Refunds-Day Care	15,370		(15,370)	0
200	4000.0	Total Expenses	1,189,926	0	(49,621)	1,140,305
			A/C # 4000.0	A/C #9345.0	A/C # 9335.0	

Table 2C- Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	Organizing expense	5,022
2C.3		775
2C.4	Billing	590
2C.100	Total	6,387

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

Table 2E- Detail of Other Medical Services Expenses		
Line #	Description	Amount
2E.1		
2E.2		
2E.3		
2E.4		
2E.100	Total	0

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
3.100	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
3.110	9302.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
3.200	4061.2	Total Allowable Add-Back Expenses
3.41	NA	Less: Recoverable Income (inflating operating expenses)
300	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	1,108
1.2	0212.5 & 0212.0	Massachusetts EAEDC	571
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	224
100	0200.0	Total Resident Days January 1 - March 31	1,903

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,001
2.2	0312.5 & 0312.0	Massachusetts EAEDC	749
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	191
200	0300.0	Total Resident Days April 1 - June 30	1,941

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,004
3.2	0412.5 & 0412.0	Massachusetts EAEDC	767
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	318
300	0400.0	Total Resident Days July 1 - September 30	2,089

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,068
4.2	0512.5 & 0512.0	Massachusetts EAEDC	732
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	276
400	0500.0	Total Resident Days October 1 - December 31	2,076

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	4,181
5.2	0612.5 & 0612.0	Massachusetts EAEDC	2,819
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	1,009
500	0600.0	Total Annual Resident Days	8,009

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	4
6.2	0150.0	Number of Discharges	1
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	7,000
6.6	0182.0	Private Community Support Resident Days	1,151
600	0185.0	Total Community Support Resident Days	8,151

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	3,000			3,000					
1.2	Land HCF-2				0					
1.3	Building HCF-4	21,500			21,500					0
1.4	Building HCF-2				0				-	0
1.5	Improvements HCF-4	655,572			655,572	5.00%	17,790			17,790
1.6	Improvements HCF-2				0	5.00%			-	0
1.7	Equipment HCF-4	19,271	22,980		42,251	10.00%	4,514			4,514
1.8	Equipment HCF-2				0	10.00%				0
1.9	Software/Limited Life Assets HCF-4				0	33.33%				0
1.10	Software/Limited Life Assets HCF-2				0	33.33%			-	0
100	Total Claimed Fixed Asset Depreciation Expense	699,343	22,980	0	722,323		22,304	0	0	22,304

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 *	4,665	-	4,665
2.2	MA Corporate Excise Tax - Non-Income Portion		-	0
2.3	Building Insurance	7,024	-	7,024
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	11,689	0	11,689

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	33,993	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)	1909
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?		Refer to regulation 101 CMR 204.08(1)(a)	
6.2	Did your facility have any major additions that became operational during the year? If so, does this cost report project the reasonably anticipated costs and anticipated resident days for a twelve-month period?		Refer to regulation 101 CMR 204.08(1)(a)	
6.3	If yes to the above question(s), provide the date the facility or major additions became operational. (MM/DD/YYYY)		Refer to regulation 101 CMR 204.08(1)(a)	
6.4	Did your facility file a petition with CHIA for an administrative adjustment for substantial capital expenditures during the year?		Refer to regulation 101 CMR 204.08(2)(a) 1.	
6.5	If yes to question 6.4, provide the date of the petition. (MM/DD/YYYY)		Refer to regulation 101 CMR 204.08(2)(a) 1.	
6.6	Were the substantial capital expenditures subject to a Determination of Need (DON) approval by the Department of Public Health (DPH)? If yes, complete DON Schedule below.		Refer to regulation 101 CMR 204.08(2)(a) 1.	
6.7	If yes to question 6.6, list expenditures.	Equipment	Improvements	Limited Life Assets

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

Footnote Legend

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

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

RESIDENTIAL CARE FACILITY 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	Mortgage	Methuen Co-Operative	No	5/1/2021	5/1/2046	300	651	125,000			120,157		(3,163)			116,994	3.88%	4,665		4,665
1.2																-				-
1.3																-				-
1.4																-				-
1.5																-				-
1.6																-				-
1.7																-				-
1.8																-				-
100	TOTALS								-	-						116,994		4,665	-	4,665

(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 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	00,000.0						
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.0	0.0	40.0	684			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,004.0	4.0	8320.0	153,446			
		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	00,002.0	2.0	4079.6	63,846			
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	00,000.0						
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator	00,000.0						
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff	00,000.1	1.0	311.5	9,967			
		7120.2	7220.2	7320.2	6540.0	7420.2	7520.2	7620.2
1.10	Restorative - Indirect Salaries	00,000.0						
		7121.2	7221.2	7321.2	7011.1	7421.2	7521.2	7621.2
1.11	Restorative - Direct Salaries	00,000.0						
		7122.2	7222.2	7322.2	7012.1	7422.2	7522.2	7622.2
1.12	Recreational Staff	00,000.4	0.5	931.0	18,623			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2080.0	76,083			
		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	00,000.4	0.5	935.4	18,708			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0						
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,005.8	7.0	12006.4	276,148			
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,004.4	6.0	9110.0	143,939			
		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	Roland P. lambalot, PC
1.2	Preparer's Last Name	Lambalot
1.3	Preparer's First Name	Roland
1.4	Preparer's Middle Name	Paul
1.5	Title	CPA
1.6	Street Address	184 Pleasant Valley Street
1.7	City	Methuen
1.8	State	Massachusetts
1.9	Zip Code	01844
1.10	Phone Number	978-691-0050
1.11	Email Address	roland@rplcpa.net
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:	4/27/2024



Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	Tremblay
2.2	First Name	Roger
2.3	Middle Name	
2.4	Title	President
2.5	By checking this box and completing line 2.6, Date of Authorization, I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.	
2.6	Date of Authorization	4/30/2024

Part II: Condensed Facility Specific Realty Company Financial Information

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

Table 1				
Line #	Account #	Description	Reported Amount	Supplement
1	211.1	Real Estate Company - Real Estate Assets		
2	211.2	Real Estate Company - Real Estate Liabilities		
3	211.3	Real Estate Company - Real Estate Equity		
4	211.4	Real Estate Company - Real Estate Income		
5	211.5	Real Estate Company - Real Estate Expenses		
6	211.6	Real Estate Company - Real Estate Net Worth		
Table 2				
Line #	Account #	Description	Reported Amount	Supplement
1	212.1	Real Estate Company - Real Estate Assets		
2	212.2	Real Estate Company - Real Estate Liabilities		
3	212.3	Real Estate Company - Real Estate Equity		
4	212.4	Real Estate Company - Real Estate Income		
5	212.5	Real Estate Company - Real Estate Expenses		
6	212.6	Real Estate Company - Real Estate Net Worth		
7	212.7	Real Estate Company - Real Estate Assets		
8	212.8	Real Estate Company - Real Estate Liabilities		
9	212.9	Real Estate Company - Real Estate Equity		
10	212.10	Real Estate Company - Real Estate Income		
11	212.11	Real Estate Company - Real Estate Expenses		
12	212.12	Real Estate Company - Real Estate Net Worth		
13	212.13	Real Estate Company - Real Estate Assets		
14	212.14	Real Estate Company - Real Estate Liabilities		
15	212.15	Real Estate Company - Real Estate Equity		
16	212.16	Real Estate Company - Real Estate Income		
17	212.17	Real Estate Company - Real Estate Expenses		
18	212.18	Real Estate Company - Real Estate Net Worth		
19	212.19	Real Estate Company - Real Estate Assets		
20	212.20	Real Estate Company - Real Estate Liabilities		
21	212.21	Real Estate Company - Real Estate Equity		
22	212.22	Real Estate Company - Real Estate Income		
23	212.23	Real Estate Company - Real Estate Expenses		
24	212.24	Real Estate Company - Real Estate Net Worth		
25	212.25	Real Estate Company - Real Estate Assets		
26	212.26	Real Estate Company - Real Estate Liabilities		
27	212.27	Real Estate Company - Real Estate Equity		
28	212.28	Real Estate Company - Real Estate Income		
29	212.29	Real Estate Company - Real Estate Expenses		
30	212.30	Real Estate Company - Real Estate Net Worth		
Table 3				
Line #	Account #	Description	Reported Amount	Supplement
1	213.1	Real Estate Company - Real Estate Assets		
2	213.2	Real Estate Company - Real Estate Liabilities		
3	213.3	Real Estate Company - Real Estate Equity		
4	213.4	Real Estate Company - Real Estate Income		
5	213.5	Real Estate Company - Real Estate Expenses		
6	213.6	Real Estate Company - Real Estate Net Worth		
7	213.7	Real Estate Company - Real Estate Assets		
8	213.8	Real Estate Company - Real Estate Liabilities		
9	213.9	Real Estate Company - Real Estate Equity		
10	213.10	Real Estate Company - Real Estate Income		
11	213.11	Real Estate Company - Real Estate Expenses		
12	213.12	Real Estate Company - Real Estate Net Worth		
13	213.13	Real Estate Company - Real Estate Assets		
14	213.14	Real Estate Company - Real Estate Liabilities		
15	213.15	Real Estate Company - Real Estate Equity		
16	213.16	Real Estate Company - Real Estate Income		
17	213.17	Real Estate Company - Real Estate Expenses		
18	213.18	Real Estate Company - Real Estate Net Worth		
19	213.19	Real Estate Company - Real Estate Assets		
20	213.20	Real Estate Company - Real Estate Liabilities		
21	213.21	Real Estate Company - Real Estate Equity		
22	213.22	Real Estate Company - Real Estate Income		
23	213.23	Real Estate Company - Real Estate Expenses		
24	213.24	Real Estate Company - Real Estate Net Worth		
25	213.25	Real Estate Company - Real Estate Assets		
26	213.26	Real Estate Company - Real Estate Liabilities		
27	213.27	Real Estate Company - Real Estate Equity		
28	213.28	Real Estate Company - Real Estate Income		
29	213.29	Real Estate Company - Real Estate Expenses		
30	213.30	Real Estate Company - Real Estate Net Worth		
Table 4				
Line #	Account #	Description	Reported Amount	Supplement
1	214.1	Real Estate Company - Real Estate Assets		
2	214.2	Real Estate Company - Real Estate Liabilities		
3	214.3	Real Estate Company - Real Estate Equity		
4	214.4	Real Estate Company - Real Estate Income		
5	214.5	Real Estate Company - Real Estate Expenses		
6	214.6	Real Estate Company - Real Estate Net Worth		
7	214.7	Real Estate Company - Real Estate Assets		
8	214.8	Real Estate Company - Real Estate Liabilities		
9	214.9	Real Estate Company - Real Estate Equity		
10	214.10	Real Estate Company - Real Estate Income		
11	214.11	Real Estate Company - Real Estate Expenses		
12	214.12	Real Estate Company - Real Estate Net Worth		
13	214.13	Real Estate Company - Real Estate Assets		
14	214.14	Real Estate Company - Real Estate Liabilities		
15	214.15	Real Estate Company - Real Estate Equity		
16	214.16	Real Estate Company - Real Estate Income		
17	214.17	Real Estate Company - Real Estate Expenses		
18	214.18	Real Estate Company - Real Estate Net Worth		
19	214.19	Real Estate Company - Real Estate Assets		
20	214.20	Real Estate Company - Real Estate Liabilities		
21	214.21	Real Estate Company - Real Estate Equity		
22	214.22	Real Estate Company - Real Estate Income		
23	214.23	Real Estate Company - Real Estate Expenses		
24	214.24	Real Estate Company - Real Estate Net Worth		
25	214.25	Real Estate Company - Real Estate Assets		
26	214.26	Real Estate Company - Real Estate Liabilities		
27	214.27	Real Estate Company - Real Estate Equity		
28	214.28	Real Estate Company - Real Estate Income		
29	214.29	Real Estate Company - Real Estate Expenses		
30	214.30	Real Estate Company - Real Estate Net Worth		

Assets Equals Liabilities and Net Worth

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expenses

Note: This table lists and details all fixed assets for the reporting company, plus those that can be claimed as accelerated cost recovery fixed assets. Allocable basis is the portion of fixed assets used for the care of publicly sold residents. Claimed depreciation includes straight, unit, written-off, straight, and fully depreciated assets. The realty company must have a plan regarding how earnings-related asset programs, such as asset buy-out programs, for stated fixed asset expenses must be reported in detail and in this column in column "C" Non-Accelerated Depreciation Expense. The details underlying the depreciation asset expenses must be reported in the footnotes and supporting schedule.

Table 1	1	2	3	4	5	6	7	8
Line Item	Description	Allocable Basis (Beginning Balance)	Current Addition	Current Depreciation	Allocable Cost Basis (Ending Balance)	Depreciation %	Depreciation Expense (Beginning or Current Balance)	Non-Allocable Depreciation Expense or Additions
11	Land							
12	Building							
13	Equipment							
14	Other							
15	Other							
16	Other							
17	Other							
18	Other							
19	Other							
20	Other							
21	Other							
22	Other							
23	Other							
24	Other							
25	Other							
26	Other							
27	Other							
28	Other							
29	Other							
30	Other							
31	Other							
32	Other							
33	Other							
34	Other							
35	Other							
36	Other							
37	Other							
38	Other							
39	Other							
40	Other							
41	Other							
42	Other							
43	Other							
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45	Other							
46	Other							
47	Other							
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49	Other							
50	Other							
51	Other							
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85	Other							
86	Other							
87	Other							
88	Other							
89	Other							
90	Other							
91	Other							
92	Other							
93	Other							
94	Other							
95	Other							
96	Other							
97	Other							
98	Other							
99	Other							
100	Other							

Claimed Other Asset Expenses

Table 2	1	2
Line Item	Description	Amount
11	Real Estate Brokerage Fees	
12	Real Estate Commission Fees	
13	Real Estate Advertising Fees	
14	Real Estate Legal Fees	
15	Real Estate Insurance Fees	
16	Real Estate Other Fees	
17	Real Estate Other Fees	
18	Real Estate Other Fees	
19	Real Estate Other Fees	
20	Real Estate Other Fees	
21	Real Estate Other Fees	
22	Real Estate Other Fees	
23	Real Estate Other Fees	
24	Real Estate Other Fees	
25	Real Estate Other Fees	
26	Real Estate Other Fees	
27	Real Estate Other Fees	
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37	Real Estate Other Fees	
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39	Real Estate Other Fees	
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45	Real Estate Other Fees	
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96	Real Estate Other Fees	
97	Real Estate Other Fees	
98	Real Estate Other Fees	
99	Real Estate Other Fees	
100	Real Estate Other Fees	

Total Claimed Fixed Asset Expenses

Table 3	1	2
Line Item	Description	Amount
11	Total Claimed Fixed Asset Expenses	

Total of Other Operating Expenses A/C # 9502.2

Table 4	1	2	3	4
Line Item	Description	Reported Expense	Amount Not Reported	Amount Reported
11	Other Operating Expenses			
12	Other Operating Expenses			
13	Other Operating Expenses			
14	Other Operating Expenses			
15	Other Operating Expenses			
16	Other Operating Expenses			
17	Other Operating Expenses			
18	Other Operating Expenses			
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97	Other Operating Expenses			
98	Other Operating Expenses			
99	Other Operating Expenses			
100	Other Operating Expenses			

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE - Mortgages & 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 in Part I financial information above.

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	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297
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