

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.

Cost Report Schedule and Table Index

General Information	Facility Information	Table 1
	Other Business Activities	Table 1A
	Bed License Information	Table 1B
	Contact Information	Table 2
	Preparer Information	Table 3
Disclosures	Direct and Indirect Owners	Table 1
	Other Owned Facilities	Table 2
	Indebtedness	Table 3
	Related Party Transactions	Table 4
	Sole Proprietor, Partnership, Corporate Information	Table 5
	Five Highest Paid Salaries	Table 6
Balance Sheet	Current Assets	Table 1
	Fixed Assets	Table 2
	Deferred Charges and Other Assets	Table 3
	Current Liabilities	Table 4
	Long-Term Liabilities	Table 5
	Net Worth	Table 6
	Balance Sheet Check	Table 7
Profit Loss	Gross Income	Table 1
	Detail of Ancillary Services Expenses	Table 1A
	Expenses	Table 2
	Detail of Clerical Salaries	Table 2A
	Detail of Other Accounting Expenses	Table 2B
	Detail of Other Operating Expenses	Table 2C
	Detail of Other Rent Expenses	Table 2D
	Detail of Other Medical Services Expenses	Table 2E
	Reconciliation of Reported Operating Expenses to Allowable Operating Expenses	Table 3
	Reconciliation of Cost Reported Net Income to Financial Statement (Book) Net Income	Table 4
Resident Days	Resident Days January 1 - March 31	Table 1
	Resident Days April 1 - June 30	Table 2
	Resident Days July 1- September 30	Table 3
	Resident Days October 1 - December 31	Table 4
	Annual Resident Day January 1 - December 31	Table 5
	Additional Patient Day Information	Table 6
Claimed Fixed Assets	Claimed Fixed Asset Expenses	Table 1
	Other Claimed Fixed Asset Expenses	Table 2
	Total Claimed Fixed Asset Expenses	Table 3
	General Fixed Costs Information	Table 4
	Changes in Facility or Realty Company Ownership	Table 5
	New Facilities, Major Additions and Substantial Capital Expenditures	Table 6
	Determination of Need Project Details	Table 7
Mortgages & Notes	Mortgages and Notes Supporting Fixed Assets	Table 1
	Working Capital Debt	Table 2
Wages & Benefits	Detail of Staff, Hours, Salary, and Benefits by Position	Table 1
Footnotes	Footnotes and Explanations	Table 1
Certification	Certification by Preparer	Table 1
	Certification by Owner, Partner, or Officer	Table 2
HCF-3 RH - Management Company	Preparer to Complete Paper Version	NA
HCF-2 RH - Realty Company	Part I - Facility Specific Realty Company Information and Disclosures	Part I
	Part II - Condensed Facility Specific Realty Company Financial Information	Part II
	Part III - Facility Specific Realty Company Claimed Fixed Asset Expenses	Part III
	Part IV - Facility Specific Realty Company Mortgages & Notes Payable	Part IV

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	5507294
1.2	Provider ID/MMIS ID	110063052/C
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2022
1.4	Name of Facility	Winterhill
1.5	Street Address	24 Chester Street
1.6	City	Worcester
1.7	Zip	01605
1.8	Telephone	508-755-6404
1.9	Federal Employer Identification Number	04-2757148
1.10	Responsible Person's Name	William Lange
1.11	Responsible Person's Email	langeresthorne@charter.net
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	William Lange
1.14	List Email of Person to Receive Rate Notifications	langeresthorne@charter.net
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Profit
1.16	Legal Status (Select from Dropdown Menu)	1. MA Corp-Chapter 156B
1.17	Does this facility have other business activities? If Yes, Explain in Table 1A.	No
1.18	Enter the number of Level IV licensed geriatric beds.	15
1.19	Enter the facility's constructed bed capacity.	15
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)	7/1/1985
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?	Yes
1.27	List realty company name(s) as reported on each realty company cost report.	William Lange Real Estate
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	
1A.2	Adult Day Care	
1A.3	Assisted Living	
1A.4	Other:	

Explain:

Bed License Information

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

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Kevin Culliton
2.2	Residential Care Facility or Firm Name	Kevin Culliton CPA
2.3	Title	CPA
2.4	Street Address	PO Box 56
2.5	City	Charlton
2.6	State	MA
2.7	Zip Code	01507
2.8	Phone Number	508-347-3495
2.9	Email Address	kevincullitoncpa@gmail.com

Preparer Information

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

Table 3		1
Line #	Description	
3.1	I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	☐
3.2	Preparer Name	Kevin Culliton
3.3	Preparer's Affiliation	Independent
3.4	Nursing Facility or Firm Name	Winterhill
3.5	Title	CPA
3.6	Street Address	PO Box 56
3.7	City	Charlton
3.8	State	MA
3.9	Zip Code	01507
3.10	Phone Number	508-347-3495
3.11	Email Address	kevincullitoncpa@gmail.com

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

SCHEDULE : DISCLOSURES

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

Direct and Indirect Owners

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

Table 1	1	2	3	4	5
Line #	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Select Direct or Indirect?
1.1	William Lange	38 Davis, Milbury, MA	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	Dalton	5507286	William Lange	451 Cambridge, Worc	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	Owner	William Lange	President	100.00%	78,000		6,240					84,240
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	Carmen Torres	Aide			100.00%		100.00%	39,201		3,628					42,729
6.2	Gilvynha Garcia	Aide			100.00%		100.00%	32,066		2,886					34,952
6.3	Gwendolyn Williams	Aide			100.00%		100.00%	20,332		1,939					22,151
6.4	Maria Molina	Aide			100.00%		100.00%	19,770		1,779					21,549
6.5	Reana Toro	Cook		100.00%			100.00%	33,988		3,059					37,047

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	34,267
1.2	1030.0	Cash - On Hand	
1.3	1040.0	Temporary Investments	
1.4	1050.0	Other Cash	
1.100	1010.0	Total Cash and Cash Equivalents	34,267
		Accounts Receivable	
1.5	1080.0	Private Patients	
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	49,606
1.7	1104.1	Publicly-Aided - MA Commission for the Blind LV IV	
1.8	1101.2	Publicly-Aided - VA and Other Public	
1.9	1140.0	Reserve for Bad Debts	
1.200	1060.0	Total Accounts Receivable	49,606
		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	75,933
1.300	1150.0	Total Loans Receivable	75,933
1.14	1190.0	Interest Receivable	
1.15	1210.0	Supply Inventory	1,770
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	
1.17	1280.0	Prepaid Insurance	
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	
1.400	1260.0	Subtotal Prepaid Expenses	-
1.21	1310.0	Other Current Assets	
100	1005.0	Total Current Assets	161,576

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			0
2.2	1520.0	Building			0
2.3	1610.0	Building Improvements			0
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements			0
2.6	1650.0	Equipment	4,117		4,117
2.7	1700.0	Motor Vehicles	12,211	(5,163.00)	7,048
2.8	1710.0	Software/Limited Life Assets			0
200	1500.0	Total Non-Current Fixed Assets			11,165

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 **	
3.100	1900.0	Total Deferred Charges and Other Assets	-
300	1000.0	Total Assets	172,741

Current Liabilities			
Table 4			
Line #	Account #	Description	1 Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	
4.2	2030.0	Accrued Expenses	
4.3	2047.0	Due to Commonwealth of MA	456
4.100	2010.0	Total Accounts Payable	456
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	
4.12	2200.0	Accrued Payroll Tax Withheld	
4.13	2210.0	Accrued Employee Taxes Payable	
4.14	2220.0	Other Payroll Liabilities	
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	-
		Other Current Liabilities	
4.15	2260.0	State and Federal Taxes Payable	
4.16	2270.0	Accrued Interest Payable	
4.17	2290.0	Other Current Liabilities	93,305
4.400	2250.0	Total Other Current Liabilities	93,305
400	2005.0	Total Current Liabilities	93,761

Long-Term Liabilities			
Table 5			
Line #	Account #	Description	1 Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	
5.2	2320.0	Other Long Term Debt *	
5.100	2300.0	Total Long-Term Liabilities	0
500	N/A	Total Liabilities	93,761

Net Worth			
Table 6			
Line #	Account #	Description	1 Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	
6.2	2530.0	Proprietor Drawings	
6.3	2540.0	Partner Drawings	
6.4	2550.0	Net Profit(Loss) - Current Year	
6.100	2510.0	Total Proprietorship or Partnership Capital	0
6.5	2620.0	Capital Stock	23
6.6	2630.0	Additional Paid in Capital	
6.7	2640.0	Treasury Stock	
6.8	2650.0	Retained Earnings	78,957
6.200	2610.0	Total Corporation Capital	78,980
600	2000.0	Total Liabilities and Net Worth	172,741

Balance Sheet Check			
Table 7			
Line #	Account #	Description	1 Account Balance
7.1	1000.0	Total Assets	172,741

7.2	2000.0	Total Liabilities and Net Worth	172,741
		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			
Line #	Account #	Description	Reported Amount
1.1	3021.1	Private	
1.2	3022.5	DTA	545,467
1.3	3022.6	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	3025.1	Adult Day Care Income	
1.8	3026.2	Other Non-Nursing Income	
1.9		(COVID-Related Supplemental Payments)	
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	3033.1	Private	
1.11	3033.5	Medicaid (DMA)	
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	Pris. Year Retroactive Adjustment	
1.20	3180.0	Interest Income	
1.21	3190.0	Operating Costs Recoverable	
1.22	3195.0	Field Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	0
100	3000.0	Total Gross Income	545,467

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

Expenses				
Table 2				
Line #	Account #	Description	Reported Expenses	Total Allowable Expenses
Administrative Expenses				
2.1	4110.1	Administrative/Responsible Person Salaries	78,000	78,000
2.2	4125.1	Officer Salaries *	0	0
Other Expenses				
2.3	4140.1	General Salaries (Use Table 2A to Right to Itemize Salaries)	0	0
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	3,250	3,250
2.5	4160.3	Management Fees	0	0
2.6	4160.6	Management Consultants*	0	0
2.100	4120.0	Total Other Expenses	3,250	3,250
2.200	4100.0	Total Administrative Expenses	81,250	81,250
General Supplies & Expenses				
2.7	4250.5	Office Supplies	390	390
2.8	4261.5	Phone	1,755	1,755
2.9	4262.4	Director Advertising	0	0
2.300	4260.0	Total Telephone Expenses	1,755	1,755
Travel Expenses				
2.10	4275.5	Motor Vehicle Expenses*	0	0
2.11	4280.5	Conventions and Meetings	0	0
2.400	4270.5	Total Travel Expenses	0	0
Advertising Expenses				
2.12	4295.7	Help Wanted	0	0
2.13	4298.7	Promotional	0	0
2.500	4290.0	Total Advertising Expenses	0	0
Licenses and Dues Expenses				
2.14	4301.7	Licenses and Dues: Patient Care Related Portion	485	485
2.15	4302.3	Licenses and Dues: Not Related to Patient Care	0	0
2.600	4300.0	Total Licenses and Dues Expenses	485	485
Education and Training Expenses				
2.16	4306.1	Staff Development: Coordinator Salary	0	0
2.17	4306.2	Administration Training	0	0
2.18	4306.3	Other Required Education	0	0
2.19	4306.4	Job Related Education	0	0
2.700	4300.0	Total Education and Training Expenses	0	0
Employee Benefits				
2.20	4310.1	Employee Benefits - Pensions **	0	0
2.21	4310.2	Employee Benefits - Other	0	0
2.22	4319.2	Officer Profit Sharing and Other Benefits	0	0
2.800	4310.0	Total Employee Benefits	0	0
Accounting Expenses				
2.23	4350.3	Accounting: Appraisal Services	0	0
2.24	4360.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	13,140	13,140
2.900	4340.0	Total Accounting Expenses	13,140	13,140
Legal Expenses				
2.25	4380.3	Legal: Appraisal Service	0	0
2.26	4380.7	Legal: Division of Administrative Law Apprais - Filing Fees	0	0
2.27	4390.7	Other Legal	0	0
2.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	30,919	30,919
2.29	4411.2	Payroll Taxes - Officers	0	0
2.1100	4400.0	Total Payroll Taxes	30,919	30,919
Insurance Expenses				
2.30	4428.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion	0	0
2.31	4431.7	Insurance: Indemnification and General Liability *	3,632	3,632
2.32	4432.7	Key Person Insurance	0	0
2.33	4530.8	Insurance: Building Improvements and Equipment	0	0
2.34	4424.1	Workers' Comp - Other	2,500	2,500
2.35	4424.2	Workers' Comp - Officers	0	0
2.36	4426.1	Group Life/Health - Other	0	0
2.37	4426.2	Group Life/Health - Officers	0	0
2.1200	4420.0	Total Insurance Expenses	6,332	6,332
2.38	4415.0	Interest on Late Payments, Penalties	0	0
2.39	4430.0	Interest on Working Capital	0	0
2.40	4430.0	Pre-Opening Expenses	0	0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	0	0
2.1300	4200.0	Total General Supplies and Expenses	53,061	53,061
2.42	4510.0	Real Estate Taxes	43	43
2.43	4515.8	Personal Property Taxes*	0	0
2.44	4520.8	Interest Long Term (See Mortgages & Notes Schedule)	25,000	25,000
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
2.47	4550.8	Depreciation - Building	0	0
2.48	4562.8	Depreciation - Building Improvements	0	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	0	0
2.52	4585.8	Depreciation - Software/Limited Life Assets	0	0
2.1400	4540.0	Total Fixed Costs	25,043	(25,043)
Plant Operations, Maintenance & Security				
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	11,974	11,974
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	6,267	6,267
2.55	5115.5	Plant Operations, Maintenance & Security - Supplies and Expenses	24,599	24,599
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	0	0
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	0	0
2.1500	5100.0	Total Plant Operation, Maintenance & Security	42,840	42,840
Dietary				
2.58	5205.1	Dietary - Salaries	23,088	23,088
2.59	5205.5	Dietary - Food	0	0
2.60	5211.3	Dietary - Purchased Service	450	450
2.61	5231.1	Dietician - Salary	0	0
2.62	5233.3	Dietician - Purchased Service	0	0
2.63	5276.5	Dietary - Supplies and Expenses	106,582	106,582
2.1600	5200.0	Total Dietary	106,582	106,582
Laundry				
2.64	5310.1	Laundry - Salaries	0	0
2.65	5320.3	Laundry - Purchased Service	0	0
2.66	5330.5	Laundry - Supplies and Expenses	0	0
2.67	5340.5	Laundry - Linen and Bedding	0	0
2.1700	5300.0	Total Laundry	0	0
Housekeeping				
2.68	5410.1	Housekeeping - Salaries	19,770	19,770
2.69	5415.3	Housekeeping - Purchased Service	0	0
2.70	5420.5	Housekeeping - Supplies and Expenses	0	0
2.1800	5400.0	Total Housekeeping	19,770	19,770
Nursing				
Registered Nurses				
2.71	6030.1	RN Salaries	0	0
2.72	6035.3	RN Purchased Service	0	0
2.73	6041.1	LPN Salaries	0	0
2.74	6041.3	LPN Purchased Service	0	0
Nurses Aides				
2.75	6051.1	Nurses Aides Salaries	109,330	109,330
2.76	6051.3	Nurses Aides Purchased Service	470	470
2.1900	6000.0	Total Nursing	109,796	109,796
Medical Services				
2.77	6504.1	Quality Assurance Professional	39,201	39,201
2.78	6507.1	Community Support Coordinator	0	0
Physicians' Services				
2.79	6554.1	Employee Physicals	0	0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	31,950	31,950
2.2000	6510.0	Total Physicians' Services	31,950	31,950

Table 2A : Detail of Clerical Salaries				
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1				
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	0

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

Table 2B : Detail of Other Accounting Expenses					
Part I: Purchased Service Accounting Expenses					
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1	Kevin Culton	01/01/22 12/31/22	13,140	A	prop cost reports
2B.2					
2B.3					
2B.4					
2B.5					
2B.100			13,140		
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.200			0		
2B.300			13,140		

Accounting Expense Codes			
A. 102-4 Cost Report Prep	B. Personal Tax Prep	C. SEC Filings	
B. Medicare Cost Report Prep	D. Management Advisory Services	E. Other Allowable Accounting (Explain)	
C. Corporate Tax Prep	F. Certified Financial Statement Audit	G. Other Non-Allowable Accounting (Explain)	

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1		
2C.2		
2C.3		
2C.100	Total	0

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

Table 2E: Detail of Other Medical Services Expenses		
Line #	Description	Amount
2E.1	COVID testing	31,950
2E.2		

Medical Supplies & Drugs				
2.81	6520.5	Legume Drugs		0
2.82	6522.5	House Supplies Not Resold	421	421
2.83	6523.5	Resold to Private Patients		0
2.2300	6520.0	Total Medical Supplies and Drugs	421	0
2.84	6530.0	Pharmacy Consultants		0
2.85	6540.0	Social Service Worker (Including Behavioral Health)		0
2.2200	6500.0	Total Medical Services	71,572	0
Restorative & Recreational Therapy				
Restorative Therapy				
2.86	7011.1	Indirect Restorative Therapy Salaries		0
2.87	7012.1	Direct Restorative Therapy Salaries		0
2.88	7012.2	Direct Restorative Therapy Benefits		0
2.89	7013.1	Indirect Restorative Therapy Consultants		0
2.90	7014.1	Direct Restorative Therapy Consultants		0
2.2300	7010.0	Total Restorative Therapy	0	0
Recreational Therapy				
2.91	7021.1	Recreational Therapy - Salaries		0
2.92	7022.1	Recreational Therapy - Purchased Service		0
2.93	7023.5	Recreational Therapy - Supplies and Expenses		0
2.94	7024.8	Recreational Therapy - Transportation		0
2.3400	7020.0	Total Recreational Therapy	0	0
2.2500	7000.0	Total Restorative & Recreational Therapy	0	0
Bad Accts - Taxes-Refunds-Day Care				
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care		0
2.96	8015.0	Fines, Late Charges, and Penalties		0
2.97	8025.0	State & Federal Income Taxes		0
2.98	8027.7	Massachusetts Excise Tax		0
2.99	8030.0	Refunds and Allowances	8,445	(8,445)
2.100	8040.0	Adult Day Care Costs*		0
2.101	8065.0	Other Non-Nursing Costs*		0
2.2600	8000.0	Total Bad Accts - Taxes-Refunds-Day Care	8,445	(8,445)
200	4000.0	Total Expenses	518,368	0
A/C # 4000.0 A/C #9945.0 A/C # 9935.0 484,971				

26.3		
27.4		
28.100	Total	31,950

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Table 3		1
Line #	Account #	Description
0.1	4000.0	Total Reported Operating Expenses
0.2	9945.0	Less: Self-Disallowed Expenses
0.3	9935.0	Less: Automatically Disallowed Expenses
1.100	4091.1	Total Non-Allowable Expenses
1.4	9961.1	Allocated Administrative and General From Management Company (HCF-3)
1.5	9962.2	Other Operating Expense Add-Back from Realty Company (HCF-2 RM)
1.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
1.7	9961.3	Allocated Fixed Asset Expenses from Management Company (HCF-3)
1.8	9950.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
1.9	9962.6	Allocated Direct Variable (Director, Indirect Therapy & QA) Management Company Add-Back Expenses
1.10	9962.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
1.200	4091.2	Total Allowable Add-Back Expenses
1.41	NA	Less: Recoverable income (including operating expenses)
200	4000.0	Total Allowable Operating Expenses Claimed

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

Footnote Legend
 * Preparer is to refer to the instruction guide for properly completing this line. A link to the instructions is provided in the User Guide Tab.
 ** Preparer is required to provide details in the Footnotes schedule of this cost report.
 *** This should be zero. The variance in the net income should be accounted for by the reconciling items.

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : RESIDENT DAYS

Resident Days January 1 - March 31

Table 1	Account #		1
Line #		Payer Description	Reported Days
1.1	0210.5 & 0210.0	DTA Days	1,120
1.2	0212.5 & 0212.0	Massachusetts EAEDC	
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	
100	0200.0	Total Resident Days January 1 - March 31	1,120

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,135
2.2	0312.5 & 0312.0	Massachusetts EAEDC	
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	
200	0300.0	Total Resident Days April 1 - June 30	1,135

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,070
3.2	0412.5 & 0412.0	Massachusetts EAEDC	
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	
300	0400.0	Total Resident Days July 1 - September 30	1,070

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	985
4.2	0512.5 & 0512.0	Massachusetts EAEDC	
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	
400	0500.0	Total Resident Days October 1 - December 31	985

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	4,310
5.2	0612.5 & 0612.0	Massachusetts EAEDC	0
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	0
500	0600.0	Total Annual Resident Days	4,310

Additional Patient Day Information

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

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	5
6.2	0150.0	Number of Discharges	5
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	1,820
6.6	0182.0	Private Community Support Resident Days	
600	0185.0	Total Community Support Resident Days	1,820

Footnote Legend

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

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : CLAIMED FIXED ASSETS

Claimed Fixed Asset Expenses

Note: This table does not include all fixed assets for the facility; only those that can be claimed as residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of publicly-aided residents. Claimed deletions include retired, sold, written-off, damaged, and fully depreciated assets. If the facility runs other non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must be NOT be reported on this schedule and the allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 1		1	2	3	4	5	6	7	8	9
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation HCF-4	Non-Allowable Depreciation Expense	Add-Backs from HCF-2 RH if applicable	Claimed Net Depreciation Expense
1.1	Land HCF-4				0					
1.2	Land HCF-2	3,000			3,000					
1.3	Building HCF-4				0					0
1.4	Building HCF-2	47,000			47,000				1,175	1,175
1.5	Improvements HCF-4	4,116			4,116	5.00%				0
1.6	Improvements HCF-2				0	5.00%			-	0
1.7	Equipment HCF-4	651			651	10.00%				0
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	54,767	0	0	54,767		0	0	1,175	1,175

Other Claimed Fixed Asset Expenses

Report other claimed fixed asset expenses other than depreciation below. If the facility runs other non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must NOT be reported on this schedule and the allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 2		1	2	3
Line #	Description	Claimed Fixed Asset Expenses - Rest Home (HCF-4)	Claimed Fixed Asset Expenses - Realty Company (HCF-2 RH)	Total Other Claimed Fixed Asset Expenses
2.1	Long-Term Interest Claimed *		-	0
2.2	MA Corporate Excise Tax - Non-Income Portion		-	0
2.3	Building Insurance		-	0
2.4	Real Estate Taxes		6,202	6,202
2.5	Personal Property Taxes		43	43
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	0	6,245	6,245

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Total
300	Total Fixed Assets Expenses Claimed	7,420

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)	1900
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?	Yes	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.	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																-				-
1.2																-				-
1.3																-				-
1.4																-				-
1.5																-				-
1.6																-				-
1.7																-				-
1.8																-				-
100	TOTALS								-	-						-		-	-	-
										(A)								(B)	(C)	(A) + (B) + (C)

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

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : WAGES AND BENEFITS

Detail of Staff, Hours, Salary, and Benefits by Position								
Table 1		1	2	3	4	5	6	7
Line #	Description	Number of FTE (Round to one decimal place)	Number of Staff (Round to one decimal place)	Total Hours (Round to one decimal place)	Total Salaries	Group Life/Health Benefits	Pensions	Other Benefits
1.1	Staff Development	00,000.0						
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.0						
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,002.5	6.0	5190.0	83,044			
		7112.2	7212.2	7312.2	5205.1	7412.2	7512.2	7612.2
1.4	Dietician	00,000.0						
		7113.2	7213.2	7313.2	5231.1	7413.2	7513.2	7613.2
1.5	Laundry Staff	00,000.0						
		7114.2	7214.2	7314.2	5310.1	7414.2	7514.2	7614.2
1.6	Housekeeping Staff	00,000.6	1.0	1235.0	19,770			
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	00,000.0						
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator	00,001.0	1.0	2080.0	39,201			
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff	00,000.0						
		7120.2	7220.2	7320.2	6540.0	7420.2	7520.2	7620.2
1.10	Restorative - Indirect Salaries	00,000.0						
		7121.2	7221.2	7321.2	7011.1	7421.2	7521.2	7621.2
1.11	Restorative - Direct Salaries	00,000.0						
		7122.2	7222.2	7322.2	7012.1	7422.2	7522.2	7622.2
1.12	Recreational Staff	00,000.0						
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2080.0	78,000			
		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	00,000.0						
		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	00,000.0						
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,003.3	7.0	6832.0	109,326			
		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	Kevin Culliton CPA
1.2	Preparer's Last Name	Culliton
1.3	Preparer's First Name	Kevin Culliton
1.4	Preparer's Middle Name	NMI
1.5	Title	CPA
1.6	Street Address	PO Box 56
1.7	City	Charlton
1.8	State	MA
1.9	Zip Code	01507
1.10	Phone Number	508-347-3495
1.11	Email Address	kevin.cullitoncpa@gmail.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	Lange

2.2	First Name	William	
2.3	Middle Name	J	
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	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 serves the dual purpose of being a report to the Center by the individual or business entity which owns the real property to accurately reflect the complete financial condition AND a cash for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

Facility Information	
Line #	Description
1.1	Realty Company Name
1.2	City
1.3	Realty Company Address
1.4	Realty Company Phone
1.5	Realty Company Address
1.6	City
1.7	State
1.8	Zip

IMPORTANT: Tables 2 through 6 are an integral part of the HCF-4 cost report. These tables must be completed in its entirety. When completing these tables the following definitions of direct and indirect beneficial owner apply: 1) A **direct owner** is defined as a person or entity having any rights or benefits of ownership and having an **interest of record** in a partnership, joint venture, corporation or other entity; and 2) An **indirect beneficial owner** is defined as a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any understanding or relationship with a person or entity, **resulting in benefits of ownership which are not of record**. It is incumbent upon the owner to fully disclose such interests. These tables MUST be completed in its entirety.

Direct and Indirect Owners				
List all direct and indirect owners with an interest of 1% or more in this realty company. If the realty company is owned by a corporation, trust, or trust, list the name of the corporation, trust, or beneficial owner under "Owner Name".				
Line #	Owner Name (Full Legal Name)	Address	Percent Ownership	Interest Ownership Type
2.1	John Doe, Attorney	123 Main St, New York, NY	100%	Direct
2.2				
2.3				
2.4				
2.5				
2.6				

Other Owned Facilities				
List the name(s) of any other nursing and/or residential care facilities in which the owners listed in Table 2 own, directly or indirectly, an interest of 1% or more.				
Line #	Facility Name (Full Legal Name)	Address	Percent Ownership	Interest Ownership Type
3.1	John Doe, Attorney	123 Main St, New York, NY	100%	Direct
3.2				
3.3				
3.4				
3.5				

Indebtedness					
List any indebtedness (mortgages, deeds, trust instruments, notes, or other financial instruments) of (1) the realty company to the direct or indirect owners listed in Table 2 or (2) the direct or indirect owners listed in Table 2 to the realty company.					
Line #	Select type of debt	Select Payable From	Original Debt Amount	Days Past Due	Interest Payable To
4.1					
4.2					
4.3					
4.4					

Related Party Transactions								
Indicate any entity, person, or related party as defined in 48C CFR 204.108 and that (1) provides services, facilities, goods and/or supplies to this realty company, or (2) receives any salary, fee, or other compensation from this realty company, indicate the amount paid by this realty company for this reporting year. (Attach an addendum if necessary.)								
Line #	Entity/Person	Description/Service	Amount/Compensation	Month/Up	Cost	Amount/Expense	Name of Owner	% Ownership
5.1								
5.2								
5.3								
5.4								
5.5								

Proprietor, Partnership, or Corporate Information											
This schedule is used to report the names of the legal owners of the business and to disclose the salary and other compensation paid to owners as well as what accounts were charged. Sole proprietors should report the same amount as reported in the flow account and under no circumstances should any amount be claimed for personal services in an account other than flow. If additional space is needed, use the Addendum and Explanation Tab.											
Line #	Owner Name (Full Legal Name)	Owner Title	% Time Received	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Gr. Pension	Other	Total
6.1	John Doe, Attorney	Attorney	100%								
6.2											
6.3											
6.4											
6.5											
6.6											
6.7											
6.8											

Five Highest Paid Salaries													
List the names, salaries, and benefits of the five employees who have the highest compensation being claimed on this report.													
Line #	Name	Title	% Time Received - Administration	% Time Received - Front 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.	Total
7.1								\$ 8,000					
7.2								\$ 8,000					
7.3								\$ 8,000					
7.4								\$ 8,000					
7.5								\$ 8,000					

Part II: Condensed Facility Specific Realty Company Financial Information

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

Income				
Line #	Account #	Description	Reported Amount	Explanation
8.1	2500.0	Other Income		
8.2	2500.0	Other Income		
8.3	2500.0	Other Income		
8.4	2500.0	Other Income		
8.5	2500.0	Other Income		
8.6	2500.0	Other Income		
8.7	2500.0	Other Income		
8.8	2500.0	Other Income		
8.9	2500.0	Other Income		
8.10	2500.0	Other Income		
8.11	2500.0	Other Income		
8.12	2500.0	Other Income		
8.13	2500.0	Other Income		
8.14	2500.0	Other Income		
8.15	2500.0	Other Income		
8.16	2500.0	Other Income		
8.17	2500.0	Other Income		
8.18	2500.0	Other Income		
8.19	2500.0	Other Income		
8.20	2500.0	Other Income		
8.21	2500.0	Other Income		
8.22	2500.0	Other Income		
8.23	2500.0	Other Income		
8.24	2500.0	Other Income		
8.25	2500.0	Other Income		
8.26	2500.0	Other Income		
8.27	2500.0	Other Income		
8.28	2500.0	Other Income		
8.29	2500.0	Other Income		
8.30	2500.0	Other Income		
8.31	2500.0	Other Income		
8.32	2500.0	Other Income		
8.33	2500.0	Other Income		
8.34	2500.0	Other Income		
8.35	2500.0	Other Income		
8.36	2500.0	Other Income		
8.37	2500.0	Other Income		
8.38	2500.0	Other Income		
8.39	2500.0	Other Income		
8.40	2500.0	Other Income		
8.41	2500.0	Other Income		
8.42	2500.0	Other Income		
8.43	2500.0	Other Income		
8.44	2500.0	Other Income		
8.45	2500.0	Other Income		
8.46	2500.0	Other Income		
8.47	2500.0	Other Income		
8.48	2500.0	Other Income		
8.49	2500.0	Other Income		
8.50	2500.0	Other Income		
8.51	2500.0	Other Income		
8.52	2500.0	Other Income		
8.53	2500.0	Other Income		
8.54	2500.0	Other Income		
8.55	2500.0	Other Income		
8.56	2500.0	Other Income		
8.57	2500.0	Other Income		
8.58	2500.0	Other Income		
8.59	2500.0	Other Income		
8.60	2500.0	Other Income		
8.61	2500.0	Other Income		
8.62	2500.0	Other Income		
8.63	2500.0	Other Income		
8.64	2500.0	Other Income		
8.65	2500.0	Other Income		
8.66	2500.0	Other Income		
8.67	2500.0	Other Income		
8.68	2500.0	Other Income		
8.69	2500.0	Other Income		
8.70	2500.0	Other Income		
8.71	2500.0	Other Income		
8.72	2500.0	Other Income		
8.73	2500.0	Other Income		
8.74	2500.0	Other Income		
8.75	2500.0	Other Income		
8.76	2500.0	Other Income		
8.77	2500.0	Other Income		
8.78	2500.0	Other Income		
8.79	2500.0	Other Income		
8.80	2500.0	Other Income		
8.81	2500.0	Other Income		
8.82	2500.0	Other Income		
8.83	2500.0	Other Income		
8.84	2500.0	Other Income		
8.85	2500.0	Other Income		
8.86	2500.0	Other Income		
8.87	2500.0	Other Income		
8.88	2500.0	Other Income		
8.89	2500.0	Other Income		
8.90	2500.0	Other Income		
8.91	2500.0	Other Income		
8.92	2500.0	Other Income		
8.93	2500.0	Other Income		
8.94	2500.0	Other Income		
8.95	2500.0	Other Income		
8.96	2500.0	Other Income		
8.97	2500.0	Other Income		
8.98	2500.0	Other Income		
8.99	2500.0	Other Income		
8.100	2500.0	Other Income		
8.101	2500.0	Other Income		
8.102	2500.0	Other Income		
8.103	2500.0	Other Income		
8.104	2500.0	Other Income		
8.105	2500.0	Other Income		
8.106	2500.0	Other Income		
8.107	2500.0	Other Income		
8.108	2500.0	Other Income		
8.109	2500.0	Other Income		
8.110	2500.0	Other Income		
8.111	2500.0	Other Income		
8.112	2500.0	Other Income		
8.113	2500.0	Other Income		
8.114	2500.0	Other Income		
8.115	2500.0	Other Income		
8.116	2500.0	Other Income		
8.117	2500.0	Other Income		
8.118	2500.0	Other Income		
8.119	2500.0	Other Income		
8.120	2500.0	Other Income		
8.121	2500.0	Other Income		
8.122	2500.0	Other Income		
8.123	2500.0	Other Income		
8.124	2500.0	Other Income		
8.125	2500.0	Other Income		
8.126	2500.0	Other Income		
8.127	2500.0	Other Income		
8.128	2500.0	Other Income		
8.129	2500.0	Other Income		
8.130	2500.0	Other Income		
8.131	2500.0	Other Income		
8.132	2500.0	Other Income		
8.133	2500.0	Other Income		
8.134	2500.0	Other Income		
8.135	2500.0	Other Income		
8.136	2500.0	Other Income		
8.137	2500.0	Other Income		
8.138	2500.0	Other Income		
8.139	2500.0	Other Income		
8.140	2500.0	Other Income		
8.141	2500.0	Other Income		
8.142	2500.0	Other Income		
8.143	2500.0	Other Income		
8.144	2500.0	Other Income		
8.145	2500.0	Other Income		
8.146	2500.0	Other Income		
8.147	2500.0	Other Income		
8.148	2500.0	Other Income		
8.149	2500.0	Other Income		
8.150	2500.0	Other Income		
8.151	2500.0	Other Income		
8.152	2500.0	Other Income		
8.153	2500.0	Other Income		
8.154	2500.0	Other Income		
8.155	2500.0	Other Income		
8.156	2500.0	Other Income		
8.157	2500.0	Other Income		
8.158	2500.0	Other Income		
8.159	2500.0	Other Income		
8.160	2500.0	Other Income		
8.161	2500.0	Other Income		
8.162	2500.0	Other Income		
8.163	2500.0	Other Income		
8.164	2500.0	Other Income		
8.165	2500.0	Other Income		
8.166	2500.0	Other Income		
8.167	2500.0	Other Income		
8.168	2500.0	Other Income		
8.169	2500.0	Other Income		
8.170	2500.0	Other Income		
8.171	2500.0	Other Income		
8.172	2500.0	Other Income		
8.173	2500.0	Other Income		
8.174	2500.0	Other Income		
8.175	2500.0	Other Income		
8.176	2500.0	Other Income		
8.177	2500.0	Other Income		
8.178	2500.0	Other Income		
8.179	2500.0	Other Income		
8.180	2500.0	Other Income		
8.181	2500.0	Other Income		
8.182	2500.0	Other Income		
8.183	2500.0	Other Income		
8.184	2500.0	Other Income		
8.185	2500.0	Other Income		
8.186	2500.0	Other Income		
8.187	2500.0	Other Income		
8.188	2500.0	Other Income		
8.189	2500.0	Other Income		
8.190	2500.0	Other Income		
8.191	2500.0	Other Income		
8.192	2500.0	Other Income		
8.193	2500.0	Other Income		
8.194	2500.0	Other Income		
8.195	2500.0	Other Income		
8.196	2500.0	Other Income		
8.197	2500.0	Other Income		
8.198	2500.0	Other Income		
8.199	2500.0	Other Income		
8.200	2500.0	Other Income		
8.201	2500.0	Other Income		
8.202	2500.0	Other Income		
8.203	2500.0	Other Income		
8.204	2500.0	Other Income		
8.205	2500.0	Other Income		
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8.209	2500.0	Other Income		
8.210	2500.0	Other Income		
8.211	2500.0	Other Income		
8.212	2500.0	Other Income		
8.213	2500.0	Other Income		
8.214	2500.0	Other Income		
8.215	2500.0	Other Income		
8.216	2500.0	Other Income		
8.217	2500.0	Other Income		
8.218	2500.0	Other Income		
8.219	2500.0	Other Income		
8.220	2500.0	Other Income		
8.221	2500.0	Other Income		
8.222	2500.0	Other Income		
8.223	2500.0	Other Income		
8.224	2500.0	Other Income		
8.225	2500.0	Other Income		
8.226	2500.0	Other Income		
8.227	2500.0	Other Income		
8.228	2500.0	Other Income		
8.229	2500.0	Other Income		
8.230	2500.0	Other Income		
8.231	2500.0	Other Income		
8.232	2500.0	Other Income		
8.233	2500.0	Other Income		
8.234	2500.0	Other Income		
8.235	2500.0	Other Income		
8.236	2500.0	Other Income		
8.237	2500.0	Other Income		
8.238	2500.0	Other Income		
8.239	2500.0	Other Income		
8.240	2500.0	Other Income		
8.241	2500.0	Other Income		
8.242	2500.0	Other Income		
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8.244	2500.0	Other Income		
8.245	2500.0	Other Income		
8.246	2500.0	Other Income		
8.247	2500.0	Other Income		
8.248	2500.0	Other Income		
8.249	2500.0	Other Income		
8.250	2500.0	Other Income		
8.251	2500.0	Other Income		
8.252	2500.0	Other Income		
8.253	2500.0	Other Income		
8.254	2500.0	Other Income		
8.255	2500.0	Other Income		
8.256	2500.0	Other Income		
8.257	2500.0	Other Income		
8.258	2500.0	Other Income		
8.259	2500.0	Other Income		
8.260	2500.0	Other Income		
8.261	2500.0	Other Income		
8.262	2500.0	Other Income		
8.263	2500.0	Other Income		
8.264	2500.0	Other Income		
8.265	2500.0	Other Income		
8.266	2500.0	Other Income		
8.267	2500.0	Other Income		
8.268	2500.0	Other Income		
8.269	2500.0	Other Income		
8.270	2500.0	Other Income		
8.271	2500.0	Other Income		
8.272	2500.0	Other Income		
8.273	2500.0	Other Income		
8.274	2500.0	Other Income		
8.275	2500.0	Other Income		
8.276	2500.0	Other Income		
8.277	2500.0	Other Income		
8.278	2500.0	Other Income		
8.279	2500.0	Other Income		
8.280	2500.0	Other Income		
8.281	2500.0	Other Income		
8.282	2500.0	Other Income		
8.283	2500.0	Other Income		
8.284	2500.0	Other Income		
8.285	2500.0	Other Income		
8.286	2500.0	Other Income		
8.287	2500.0	Other Income		
8.288	2500.0	Other Income		
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8.291	2500.0	Other Income		
8.292	2500.0	Other Income		
8.293	2500.0	Other Income		
8.294	2500.0	Other Income		
8.295	2500.0	Other Income		
8.296	2500.0	Other Income		
8.297	2500.0	Other Income		
8.298	2500.0	Other Income		
8.299	2500.0	Other Income		
8.300	2500.0	Other Income		
8.301	2500.0	Other Income		
8.302	2500.0	Other Income		
8.303	2500.0	Other Income		
8.304	2500.0	Other Income		
8.305	2500.0	Other Income		
8.306	2500.0	Other Income		
8.307	2500.0	Other Income		
8.308	2500.0	Other Income		
8.309	2500.0	Other Income		
8.310	2500.0	Other Income		
8.311	2500.0	Other Income		

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 uses 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.

Table 1	1	2	3	4	5	6	7	8
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Dispositions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation Expense Reported on Financial Statements	Non-Allowable Depreciation Expense or Add-Backs
1.1	Land A/C 2				0.00%	0.00%	0.00	
1.2	Building A/C 2	10,000			10,000	0.00%	0.00	0.00
1.3	Depreciation A/C 2				0.00%	0.00%	0.00	0.00
1.4	Equipment A/C 2				0.00%	0.00%	0.00	0.00
1.5	Software/Other (See Asset A/C 2)				0.00%	0.00%	0.00	0.00
100	Total Claimed Fixed Asset Depreciation Expense	10,000			10,000		0.00	0.00

Claimed Other Fixed Asset Expenses

Table 2	1
Line #	Description
2.1	Long-Term Debt Capitalized Costs A/C
2.2	Long-Term Debt Capitalized Costs - Non-Residential
2.3	Land A/C 2
2.4	Building A/C 2
2.5	Equipment A/C 2
2.6	Other A/C
200	Total Claimed Fixed Asset Other Expenses

Total Claimed Fixed Asset Expenses

Table 3	1
Line #	Description
300	Total Claimed Fixed Asset Expenses

Detail of Other Operating Expenses A/C # 9562.2

Table 4	1	2	3
Line #	Expense	Amount	Category
4.1	Utilities & Services		Utilities
4.2	Management Fee		Management
4.3	Other Expenses		Other
4.4	Other Expenses		Other
400	Total Other Operating Expenses		

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE Mortgages & Notes

REPORTING 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 refinancements 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

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/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 (Line 1)	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance (Line 1)	Interest Rate %	Interest Expense (B)	Period Expense (C)	Total Fixed Interest (Amortization, Interest and Period Expense) (A) + (B) + (C)
1.1																				
1.2																				
1.3																				
1.4																				
1.5																				
1.6																				
1.7																				
1.8																				
100	TOTALS																			

Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Mortgage Party/Select Yes/No	Related Party/Select Yes/No	Notes Loan Amount	Start Date	Principal Payment	End Date/Amort. (Line 1)	Interest Rate %	Interest Expense
2.1									
2.2									
2.3									
2.4									
2.5									
2.6									
200	TOTALS								