

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.

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
Resident Days	Reconciliation of Cost Reported Net Income to Financial Statement (Book) Net Income	Table 4
	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 and Notes Supporting Fixed Assets	Table 1
Mortgages & Notes	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 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	5508088
1.2	Provider ID/MMIS ID	110063097/A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	APPLEWOOD HOME FOR ELDERLY
1.5	Street Address	171 SOUTH ROYALSTON RD
1.6	City	ATHOL
1.7	Zip	01331
1.8	Telephone	978-249-5110
1.9	Federal Employer Identification Number	04-3110149
1.10	Responsible Person's Name	LORI J. WARNER
1.11	Responsible Person's Email	lojwarner@gmail.com
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	OFFICER
1.13	List Name of Person to Receive Rate Notifications	LORI J. WARNER
1.14	List Email of Person to Receive Rate Notifications	lojwarner@gmail.com
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.	32
1.19	Enter the facility's constructed bed capacity.	32
1.20	Has there been a change in licensed beds during the year? If yes, complete Bed License Information Table 1B in the adjacent table.	No
1.21	Date of purchase by current owner (MM/DD/YYYY)	06/15/1990
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.	LORI J. WARNER
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	01/01/2023	12/31/2023	32
1B.2			
1B.3			

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	LORI J. WARNER
2.2	Residential Care Facility or Firm Name	APPLEWOOD HOME FOR ELDERS
2.3	Title	OFFICER
2.4	Street Address	171 SOUTH ROYALSTON RD
2.5	City	ATHOL
2.6	State	MA
2.7	Zip Code	01331
2.8	Phone Number	978-249-5110
2.9	Email Address	lojwarner@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	PETER B PLUMB, CPA
3.3	Preparer's Affiliation	ACCOUNTANT
3.4	Nursing Facility or Firm Name	
3.5	Title	
3.6	Street Address	83 CHURCH ST
3.7	City	WHITINSVILLE
3.8	State	MA
3.9	Zip Code	01588
3.10	Phone Number	508-234-8311
3.11	Email Address	peter@1040.org
3.12	Type of Accounting Service Performed	COMPILATION

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	APPLEWOOD H FOR E INC	1715 ROYALSTON RD ATHOL	100.0%	Corporation	Direct
1.2	LORI J. WARNER	1715 ROYALSTON RD ATHOL	100.0%	Person	Direct
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			0		
2.2			0		
2.3			0		
2.4			0		
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	LORI WARNER	SERVICES	176,255		176,255	4110.1		
4.2	JACLYN CAREY	SERVICES	148,177		148,177	6051.1		
4.3			0		0			
4.4			0		-			
4.5			0		-			
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	LORI WARNER	Administrator	100.00%	176,255		14,040	441				190,736
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	LORI WARNER	ADMINISTRATOR	100.00%				100.00%	176,255	14,100	441					190,796
6.2	JACLYN CAREY	RP			100.00%		100.00%	148,177		11,854	2,964				162,995
6.3	KIMBERLY FITZGERALD	KITCHEN				100.00%	100.00%	58,920	4,714	1,178					64,812
6.4	SHERRY SHERIDEN	RP			100.00%		100.00%	63,650	5,092	1,273					70,015
6.5	KIMBERLY SLIDER	RP			100.00%		100.00%	52,680	4,214	1,054					57,948

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	34,929
1.2	1030.0	Cash - On Hand	0
1.3	1040.0	Temporary Investments	0
1.4	1050.0	Other Cash	0
1.100	1010.0	Total Cash and Cash Equivalents	34,929
		Accounts Receivable	
1.5	1080.0	Private Patients	-
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	94,030
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	94,030
		Loans Receivable	
1.10	1160.0	Loans Receivable from Officers/Owners	167,050
1.11	1170.0	Loans Receivable from Employees	21,223
1.12	1180.0	Loans Receivable from Affiliates/Related Parties	-
1.13	1185.0	Other Loans Receivable	-
1.300	1150.0	Total Loans Receivable	188,273
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	-
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	317,232

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			
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	171,181	(157,542.00)	13,639
2.7	1700.0	Motor Vehicles	-	-	0
2.8	1710.0	Software/Limited Life Assets	-	-	0
200	1500.0	Total Non-Current Fixed Assets			13,639

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	330,871

Current Liabilities

Table 4			1
Line #	Account #	Description	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	-
4.100	2010.0	Total Accounts Payable	-
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	163,255
4.8	2140.0	Motor Vehicles	-
4.9	2150.0	Other Short-Term Financing	106,177
4.10	2160.0	Payment Due Within One Year on Long-Term Debt *	-
4.200	2100.0	Total Notes and Loans Payable	269,432
		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	-
4.400	2250.0	Total Other Current Liabilities	0
400	2005.0	Total Current Liabilities	269,432

Long-Term Liabilities			
Table 5			1
Line #	Account #	Description	Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	-
5.2	2320.0	Other Long Term Debt *	-
5.100	2300.0	Total Long-Term Liabilities	0
500	N/A	Total Liabilities	269,432

Net Worth			
Table 6			1
Line #	Account #	Description	Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	0
6.2	2530.0	Proprietor Drawings	0
6.3	2540.0	Partner Drawings	0
6.4	2550.0	Net Profit(Loss) - Current Year	0
6.100	2510.0	Total Proprietorship or Partnership Capital	0
6.5	2620.0	Capital Stock	150
6.6	2630.0	Additional Paid in Capital	0
6.7	2640.0	Treasury Stock	0
6.8	2650.0	Retained Earnings	61,289
6.200	2610.0	Total Corporation Capital	61,439
600	2000.0	Total Liabilities and Net Worth	330,871

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	330,871
7.2	2000.0	Total Liabilities and Net Worth	330,871
		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	395,730
1.2	9022.5	DTA	1,188,532
1.3	9022.6	MA DTA Patient Resource Income	0
1.4	9022.7	Non-MA DTA	0
1.5	9023.1	MA Commission for the Blind	0
1.6	9023.2	Via and Other Public	0
1.7	9025.3	Adult Day Care Income	0
1.8	9026.2	Other Non-Nursing Income	0
1.9		COVID-Related Supplemental Payments	236,276
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	9033.1	Private	0
1.11	9033.5	Medicaid (DMA)	0
1.12	9032.7	Non-MA Medicaid	0
1.13	9033.1	MA Commission for the Blind	0
1.14	9033.2	Via & Other Public	0
1.100	9030.0	Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	4150.0	Endowment & Other Nonrecoverable **	0
1.16	3140.0	Laundry Recoverable Income	0
1.17	3150.0	Vending Machines Recoverable Income	0
1.18	3160.0	Rest Room Recovery	0
1.19	3170.0	Prior Year Retroactive Adjustment	0
1.20	3180.0	Interest Income	0
1.21	3190.0	Operating Costs Recoverable	0
1.22	3196.0	Fixed Costs Recoverable	0
1.200	3130.0	Total Miscellaneous and Recoverable Income	0
100	3000.0	Total Gross Income	1,770,538

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			1	2
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (9915.0)
Administrative Expenses				
2.1	4150.0	Administrative/Responsible Person Salaries	179,185	179,185
2.2	4125.1	Officer Salaries*	0	0
Other Expenses**				
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Itemize Salaries)	61,465	61,465
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	8,266	8,266
2.5	4160.3	Management Fees	0	0
2.6	4130.6	Management Consultants*	0	0
2.100	4130.1	Total Other Expenses	69,731	0
2.200	4150.0	Total Administrative Expenses	248,916	0
General Support & Expenses				
2.7	4120.1	Office Supplies	3,644	3,644
2.8	4261.5	Phone	5,715	5,715
2.90	4262.6	Directory Advertising	0	0
2.300	4260.0	Total Telephone Expenses	5,715	0
Travel Expenses***				
2.10	4275.5	Motor Vehicle Expenses*	4,213	4,213
2.11	4280.5	Conventions and Meetings	0	0
2.400	4270.5	Total Travel Expenses	4,213	0
Advertising Expenses				
2.12	4295.7	Help Wanted	700	700
2.13	4298.7	Promotional	0	0
2.500	4290.0	Total Advertising Expenses	700	0
Licenses and Fees Expenses				
2.14	4305.7	Licenses and Fees: Patient Care Related Portion	6,539	6,539
2.15	4302.3	Licenses and Fees: Not Related to Patient Care	0	0
2.600	4300.0	Total Licenses and Fees Expenses	6,539	0
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	350	350
2.19	4306.4	Job Related Education	0	0
2.700	4300.0	Total Education and Training Expenses	350	0
Employer Benefits				
2.20	4310.1	Employee Benefits - Pensions **	0	0
2.21	4310.2	Employee Benefits - Other	0	0
2.22	4339.2	Officer Profit Sharing and Other Benefits	0	0
2.800	4310.0	Total Employee Benefits	0	0
Accounting Expenses				
2.23	4320.3	Accounting- Appeal Services	0	0
2.24	4360.3	Accounting- Other (Use Table 2B to Right to Itemize Expenses)	25,592	25,592
2.900	4340.0	Total Accounting Expenses	25,592	0
Legal Expenses				
2.25	4380.3	Legal- Appeal Service	0	0
2.26	4385.7	Legal- Division of Administrative Law Appeals - Filing Fees	0	0
2.27	4390.7	Other Legal	0	0
3.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	96,857	96,857
2.29	4411.2	Payroll Taxes - Officers	0	0
2.1100	4400.0	Total Payroll Taxes	96,857	0
Insurance Expense				
2.30	4428.7	Insurance- Department of Unemployment Assistance Claims (DUA) - A&G Portion	0	0
2.31	4431.7	Insurance- Malpractice and General Liability **	14,100	14,100
2.32	4432.7	Key Person Insurance	0	0
2.33	4590.8	Insurance- Building Improvements and Equipment	3,519	(3,519)
2.34	4424.1	Workers' Comp - Other	9,872	9,872
2.35	4424.2	Workers' Comp - Officers	0	0
2.36	4426.1	Group Life/Health - Other	25,413	25,413
2.37	4426.2	Group Life/Health- Officers	0	0
2.1200	4420.0	Total Insurance Expenses	52,904	(3,519)
2.38	4415.0	Interest on Late Payments, Penalties	0	0
2.39	4430.0	Interest on Working Capital	6,433	(6,433)
2.40	4435.0	Pre-Opening Expenses	0	0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	8,223	8,223
3.1300	4200.0	Total General Supplies and Expenses	211,512	(9,954)

Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	MARY ELLEN LITCHFIELD	CLERICAL	RECORDS	15,871
2A.2	JENNA MELLENCE	CLERICAL	RECORDS	36,998
2A.3	JENNIFER BLOW	CLERICAL	RECORDS	8,596
2A.4				0
2A.5				0
2A.6				0
2A.7				0
2A.8				0
2A.9				0
2A.10				0
2A.11				0
2A.12				0
2A.13				0
2A.14				0
2A.15				0
2A.16				0
2A.100		Total Clerical Salaries		61,465

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 A: Purchased Service Accounting Expenses					
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1	OTEN & PLUMB CPA	12/31/2023	3,250	A	PREPARATION OF 1099 REPORTS
2B.2	SARAH MONFREDA	12/31/2023	19,842	A	BOOKKEEPING SERVICES
2B.3	GUIRE & HAZELWOOD	12/31/2023	2,100	C	CORPORATE TAX PREPARATION
2B.4					
2B.5					
2B.100		Sub-Total	25,192		
Part B: Employee's Responsibilities Only					
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities
2B.6					
2B.7					
2B.8					
2B.9					
2B.100		Sub-Total	0		
2B.200		Total Other Accounting	25,192		

A. HCF-4 Cost Report Prep			
B. Medicare Cost Report Prep		C. Corporate Tax Prep	
D. Management Advisory Services		E. Certified Financial Statement Audit	
F. Explain if using Code H and/or L-1		G. Other Non-Allowable Accounting (Explain)	

2.42	4510.8	Real Estate Taxes	0	0	0
2.43	4515.8	Personal Property Taxes*	0	0	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)	0	0	0
2.45	4535.8	Rent - Real Property	174,000	(174,000)	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	0
2.48	4565.8	Depreciation - Building Improvements	0	0	0
2.49	4567.8	Depreciation - Leasehold Improvements	0	0	0
2.50	4568.8	Depreciation - Other Improvements	0	0	0
2.51	4570.8	Depreciation - Equipment	1,566	(1,566)	0
2.52	4585.8	Depreciation - Software/Limited Life Assets	0	0	0
2.1400	4540.0	Total Fixed Costs	175,566	(175,566)	0
Plant Operation, Maintenance & Security					
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	18,324		18,324
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	13,339		13,339
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	8,292		8,292
2.56	5120.1	Plant Operations, Maintenance & Security - Utilities	75,899		75,899
2.57	5125.1	Plant Operations, Maintenance & Security - Deprec.	68,186		68,186
2.1500	5100.0	Total Plant Operation, Maintenance & Security	185,934	0	185,934
Dietary					
2.58	5205.1	Dietary - Salaries	201,338		201,338
2.59	5210.1	Dietary - Food	69,451		69,451
2.60	5215.1	Dietary - Purchased Service	15,549		15,549
2.61	5216.1	Dietician - Salary	0		0
2.62	5218.1	Dietician - Purchased Service	0		0
2.63	5235.1	Dietary - Supplies and Expenses	1,863		1,863
2.1600	5200.0	Total Dietary	288,201	0	288,201
Laundry					
2.64	5310.1	Laundry - Salaries	15,640		15,640
2.65	5320.1	Laundry - Purchased Service	0		0
2.66	5330.1	Laundry - Supplies and Expenses	1,185		1,185
2.67	5340.1	Laundry - Linen and Bedding	66		66
2.1700	5300.0	Total Laundry	16,891	0	16,891
Housekeeping					
2.68	5410.1	Housekeeping - Salaries	61,361		61,361
2.69	5415.1	Housekeeping - Purchased Service	0		0
2.70	5420.1	Housekeeping - Supplies and Expenses	895		895
2.1800	5400.0	Total Housekeeping	62,256	0	62,256
Nursing					
2.71	6030.1	RN Salaries	4,555		4,555
2.72	6035.1	RN Purchased Service	0		0
2.73	6041.1	LPN Salaries	0		0
2.74	6042.1	LPN Purchased Service	0		0
2.75	6051.1	Nurses Aides Salaries	455,729		455,729
2.76	6052.1	Nurses Aides Purchased Service	0		0
2.1900	6000.0	Total Nursing	460,284	0	460,284
Medical Services					
2.77	6504.1	Quality Assurance Professional	0		0
2.78	6507.1	Community Support Coordinator	0		0
Physician Services					
2.79	6514.3	Employee Physicals	0		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	0		0
2.83	6533.5	Resold to Private Patients	0		0
2.2100	6530.0	Total Medical Supplies and Drugs	0	0	0
2.84	6535.0	Pharmacy Consults	0		0
2.85	6540.0	Social Service Worker (Including Behavioral Health)	0		0
2.2200	6500.0	Total Medical Services	0	0	0
Restorative & Recreational Therapy					
Restorative Therapy					
2.86	7011.1	Indirect Restorative Therapy Salaries	0		0
2.87	7012.1	Direct Restorative Therapy Salaries	0		0
2.88	7012.2	Direct Restorative Therapy Benefits	0		0
2.89	7013.1	Indirect Restorative Therapy Consultants	0		0
2.90	7014.1	Direct Restorative Therapy Consultants	0		0
2.2300	7010.0	Total Restorative Therapy	0	0	0
Recreational Therapy					
2.91	7021.1	Recreational Therapy - Salaries	4,145		4,145
2.92	7021.3	Recreational Therapy - Purchased Service	0		0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	2,082		2,082
2.94	7024.8	Recreational Therapy - Transportation	0		0
2.2400	7020.0	Total Recreational Therapy	6,227	0	6,227
2.2500	7000.0	Total Restorative & Recreational Therapy	6,227	0	6,227
800 ACCT - Taxes-Refunds-Day Care					
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	0		0
2.96	8015.0	Fines, Late Charges, and Penalties	0		0
2.97	8025.5	State & Federal Income Taxes	9,350	(9,350)	0
2.98	8027.7	Massachusetts Excise Tax	528		528
2.99	8030.0	Refunds and Allowances	0		0
2.101	8040.0	Adult Day Care Costs*	0		0
2.102	8050.0	Other Non-Housing Costs*	0		0
2.2600	8000.0	Total Bad Accts - Taxes-Refunds-Day Care	10,278	(10,278)	0
200	4000.0	Total Expenses	1,665,729	0	(195,798)
			A/C # 4000.0	A/C #9345.0	A/C # 9335.0

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	OFF-SUPPLIES	5,417
2C.3	LAB FEES & COST	495
2C.4	BANK FEES & OTHER	2,399
2C.100	Total	8,311

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

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

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Table 3		1
Line #	Account #	Description
Line #	Account #	Amount
8.1	9040.0	Total Reported Operating Expenses
8.2	9945.0	Less: Self-Disallowed Expenses
8.3	9939.0	Less: Automatically Disallowed Expenses
8.100	4001.1	Total Non-Allowable Expenses
8.4	9960.3	Allocated Administrative and General from Management Company (MCF-3)
8.5	9962.2	Other Operating Expense Add-Back from Realty Company (MCF-2 RV)
8.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
8.7	9961.3	Allocated Fixed Asset Expenses from Management Company (MCF-3)
8.8	9950.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
8.9	9952.8	Allocated Direct Variable (Dedictary, Indirect Therapy & C&I) Management Company Add-Back Expenses
8.10	9952.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
8.200	4061.2	Total Allowable Add-Back Expenses
8.41	NA	Less: Recoverable Income (inflating operating expenses)
800	4002.0	Total Allowable Operating Expenses Claimed

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income		
Table 4		1
Line #	Account #	Description
Line #	Account #	Amount
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	570
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,529
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	450
100	0200.0	Total Resident Days January 1 - March 31	2,549

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	478
2.2	0312.5 & 0312.0	Massachusetts EAEDC	1,536
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	546
200	0300.0	Total Resident Days April 1 - June 30	2,560

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	457
3.2	0412.5 & 0412.0	Massachusetts EAEDC	1,468
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	522
300	0400.0	Total Resident Days July 1 - September 30	2,447

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	460
4.2	0512.5 & 0512.0	Massachusetts EAEDC	1,380
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	460
400	0500.0	Total Resident Days October 1 - December 31	2,300

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	1,965
5.2	0612.5 & 0612.0	Massachusetts EAEDC	5,913
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	1,978
500	0600.0	Total Annual Resident Days	9,856

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	12
6.2	0150.0	Number of Discharges	16
6.3	0170.0	Number of Public Community Support Admissions	
6.4	0175.0	Number of Total Community Support Admissions	
6.5	0180.0	Public Community Support Resident Days	
6.6	0182.0	Private Community Support Resident Days	
600	0185.0	Total Community Support Resident Days	0

Footnote Legend

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

RESIDENTIAL CARE FACILITY 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			0	0					
1.2	Land HCF-2	15,475		0	15,475					
1.3	Building HCF-4			0	0	2.50%	0			0
1.4	Building HCF-2	627,445		0	627,445	2.50%			25,487	25,487
1.5	Improvements HCF-4			0	0	5.00%	0			0
1.6	Improvements HCF-2	166,296		0	166,296	5.00%			21,394	21,394
1.7	Equipment HCF-4	3,058	9,601	0	12,659	10.00%	1,266			1,266
1.8	Equipment HCF-2			0	0	10.00%				0
1.9	Software/Limited Life Assets HCF-4			0	0	33.33%	0			0
1.10	Software/Limited Life Assets HCF-2			0	0	33.33%			-	0
100	Total Claimed Fixed Asset Depreciation Expense	812,274	9,601	0	821,875		1,266	0	46,881	48,147

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	72,366	72,366
2.2	MA Corporate Excise Tax - Non-Income Portion	928	-	928
2.3	Building Insurance	3,519	-	3,519
2.4	Real Estate Taxes	0	15,876	15,876
2.5	Personal Property Taxes	0	-	0
2.6	Other Claimed Fixed Assets**	-	-	0
200	Total Claimed Fixed Asset Other Expenses	4,447	88,242	92,689

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	140,836	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)	19XX
4.3	Was there a change of ownership of this facility during the reporting period?	No
4.4	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No

Changes in Facility or Realty Company Ownership					
Table 5	1	2	3	4	5
Line #	Select Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
5.1	Sale of Residential Care Facility Between Current Owners (e.g. related parties)				
5.2	Sale of Residential Care Facility to Unrelated Third Party				
5.3	Sale of Realty Company				

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

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

Footnote Legend

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

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

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : MORTGAGES AND NOTES

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

Mortgages and Notes Supporting Fixed Assets																				
Table 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Line #	Select Type of Notes Payable	Lender Name	Related Party Yes/No Selection	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Fixed Interest (Amortization, Interest and Period Expenses)
1.1											-	-	-	-		-				-
1.2											-	-	-	-		-				-
1.3											-	-	-	-		-				-
1.4											-	-	-	-		-				-
1.5													-	-		-				-
1.6													-	-		-				-
1.7													-	-		-				-
1.8													-	-		-				-
100	TOTALS								-	-						-		-	-	-
										(A)								(B)	(C)	(A) + (B) + (C)
																				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	HHS	No	106,177	-		-	106,177	5.00%	6,435
2.2	SBA-EIDL LOAN	No	266,077	-		-	266,077	5.00%	
2.3			-	-		-	-	5.00%	
2.4						-	-		
2.5						-	-		
2.6						-	-		
200	TOTALS						372,254		6,435
						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	#VALUE!			-			
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.3	1.0	700.0	18,324			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,003.8	7.0	7855.0	201,338			
		7112.2	7212.2	7312.2	5205.1	7412.2	7512.2	7612.2
1.4	Dietician	#VALUE!			-			
		7113.2	7213.2	7313.2	5231.1	7413.2	7513.2	7613.2
1.5	Laundry Staff	00,000.5	1.0	983.0	15,640			
		7114.2	7214.2	7314.2	5310.1	7414.2	7514.2	7614.2
1.6	Housekeeping Staff	00,001.3	4.0	2721.0	61,361			
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	#VALUE!			-			
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator	#VALUE!			-			
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff	#VALUE!			-			
		7120.2	7220.2	7320.2	6540.0	7420.2	7520.2	7620.2
1.10	Restorative - Indirect Salaries	#VALUE!			-			
		7121.2	7221.2	7321.2	7011.1	7421.2	7521.2	7621.2
1.11	Restorative - Direct Salaries	#VALUE!			-			
		7122.2	7222.2	7322.2	7012.1	7422.2	7522.2	7622.2
1.12	Recreational Staff	00,000.1	1.0	230.0	4,145			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2080.0	179,185			
		7124.2	7224.2	7324.2	4110.1	7424.2	7524.2	7624.2
1.14	Officer	#VALUE!			-			-
		7125.2	7225.2	7325.2	4125.1	7425.2	7525.2	7625.2
1.15	Clerical Staff	00,001.4	4.0	2867.0	61,465			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0	1.0	80.0	4,555			
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	#VALUE!			-			
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,008.9	12.0	18419.0	455,729	25,413		
		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

Table 1

1

2

3

Enter any footnotes, explanations or disagreement relating to this cost report in the space provided below by schedule. The Center relies on accurate reporting which is consistent with regulations, forms, instructions, and advisory rulings. Providers should report both actual and allowable costs and explain discrepancies. For your convenience, all lines in the cost report marked with ** are listed below. If you reported values on any of cost report lines marked with an **, you must provide an explanation on this schedule.

[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	PETER B. PLUMB, CPA
1.2	Preparer's Last Name	PLUMB
1.3	Preparer's First Name	PETER
1.4	Preparer's Middle Name	B.
1.5	Title	CPA
1.6	Street Address	83 CHURCH ST
1.7	City	WHITINSVILLE
1.8	State	MA
1.9	Zip Code	01588
1.10	Phone Number	508-234-8311
1.11	Email Address	peter@1040.org
1.12	By checking this box and completing line 1.13, Date of Authorization, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.13	Date of Authorization:	5/2/2024



Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	WARNER
2.2	First Name	LORI
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	5/2/2024

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

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

The HCF-2 RI must be completed when expenses are included in the HCF-1 or Loss Schedule account #4151.8 "Reet Expenses for Real Property". This schedule must be completed whenever rent is paid to an individual, partnership, realty trust or other entity whether affiliated or not with the residential care facility. The HCF-2 RI serves the dual purpose of being a report to the Center by the individual or business entity which owns the real property to accurately reflect the complete financial condition AND a claim for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

[illegible]

IMPORTANT: Tables 2 through 6 are an integral part of the HCF-4 and must be completed in its entirety. When completing these tables, the following definitions of direct and indirect beneficial owner apply: 1) **direct owner** is defined as a person or entity having any rights or benefits of ownership and having an **interest of record** in its partnership, joint venture, corporation or other entity; and 2) **an indirect beneficial owner** is defined as a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any 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. These tables **MUST** be completed in entirety.

Direct and Indirect Owners

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

Table 2	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Direct or Indirect?
Line #					
1.1	APPROPRIATION INC.	200 S. WASHINGTON ST. STE. 200	100.00%	AS PARTNER	Direct
1.2	LOAN 1 GUARANTEE	200 S. WASHINGTON ST. STE. 200	100.00%	AS PARTNER	Direct
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 2 own, directly or indirectly, an interest of 5% or more.

Table 1	2	3	4	5	
Line #	Nursing and/or Real Estate Name	UPN	Name of Owner	Company Address	% Ownership
1.1					
1.2					
1.3					
1.4					
1.5					

Indebtedness

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

Table 4	1	2	3	4	5	6	7
LINE #	Select type of debt	Select Payable From	Original Debt Amount	Date Issued	Balance 12/31	Select Payable To	List Owners Name
0.1							
0.2							
0.3							
0.4							
0.5							

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

Table 1	1 Entity/Person	2 Goods/Service	3 Billing/Compensation	4 Mark up	5 Cost	6 Account Period	7 Name of Owner	8 Ownership
1.1								
1.2								
1.3								
1.4								
1.5								
1.6								

Proprietor, Partnership, or Corporate Information

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

[illegible]

Five Highest Paid Salaries

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

[illegible]

Part II: Condensed Facility Specific Realty Company Financial Information

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

Table 1 Income				
Line #	Account #	Description	Reported Amount	Supplement
1.0	00000	Income Statement - Income Statement	0	
1.1	00001	Other Income Statement	0	
1.2	00002	Other Income Statement	0	
1.3	00003	Other Income Statement	0	
1.4	00004	Other Income Statement	0	
1.5	00005	Other Income Statement	0	
1.6	00006	Other Income Statement	0	
1.7	00007	Other Income Statement	0	
1.8	00008	Other Income Statement	0	
1.9	00009	Other Income Statement	0	
1.10	00010	Other Income Statement	0	
1.11	00011	Other Income Statement	0	
1.12	00012	Other Income Statement	0	
1.13	00013	Other Income Statement	0	
1.14	00014	Other Income Statement	0	
1.15	00015	Other Income Statement	0	
1.16	00016	Other Income Statement	0	
1.17	00017	Other Income Statement	0	
1.18	00018	Other Income Statement	0	
1.19	00019	Other Income Statement	0	
1.20	00020	Other Income Statement	0	
1.21	00021	Other Income Statement	0	
1.22	00022	Other Income Statement	0	
1.23	00023	Other Income Statement	0	
1.24	00024	Other Income Statement	0	
1.25	00025	Other Income Statement	0	
1.26	00026	Other Income Statement	0	
1.27	00027	Other Income Statement	0	
1.28	00028	Other Income Statement	0	
1.29	00029	Other Income Statement	0	
1.30	00030	Other Income Statement	0	
1.31	00031	Other Income Statement	0	
1.32	00032	Other Income Statement	0	
1.33	00033	Other Income Statement	0	
1.34	00034	Other Income Statement	0	
1.35	00035	Other Income Statement	0	
1.36	00036	Other Income Statement	0	
1.37	00037	Other Income Statement	0	
1.38	00038	Other Income Statement	0	
1.39	00039	Other Income Statement	0	
1.40	00040	Other Income Statement	0	
1.41	00041	Other Income Statement	0	
1.42	00042	Other Income Statement	0	
1.43	00043	Other Income Statement	0	
1.44	00044	Other Income Statement	0	
1.45	00045	Other Income Statement	0	
1.46	00046	Other Income Statement	0	
1.47	00047	Other Income Statement	0	
1.48	00048	Other Income Statement	0	
1.49	00049	Other Income Statement	0	
1.50	00050	Other Income Statement	0	
1.51	00051	Other Income Statement	0	
1.52	00052	Other Income Statement	0	
1.53	00053	Other Income Statement	0	
1.54	00054	Other Income Statement	0	
1.55	00055	Other Income Statement	0	
1.56	00056	Other Income Statement	0	
1.57	00057	Other Income Statement	0	
1.58	00058	Other Income Statement	0	
1.59	00059	Other Income Statement	0	
1.60	00060	Other Income Statement	0	
1.61	00061	Other Income Statement	0	
1.62	00062	Other Income Statement	0	
1.63	00063	Other Income Statement	0	
1.64	00064	Other Income Statement	0	
1.65	00065	Other Income Statement	0	
1.66	00066	Other Income Statement	0	
1.67	00067	Other Income Statement	0	
1.68	00068	Other Income Statement	0	
1.69	00069	Other Income Statement	0	
1.70	00070	Other Income Statement	0	
1.71	00071	Other Income Statement	0	
1.72	00072	Other Income Statement	0	
1.73	00073	Other Income Statement	0	
1.74	00074	Other Income Statement	0	
1.75	00075	Other Income Statement	0	
1.76	00076	Other Income Statement	0	
1.77	00077	Other Income Statement	0	
1.78	00078	Other Income Statement	0	
1.79	00079	Other Income Statement	0	
1.80	00080	Other Income Statement	0	
1.81	00081	Other Income Statement	0	
1.82	00082	Other Income Statement	0	
1.83	00083	Other Income Statement	0	
1.84	00084	Other Income Statement	0	
1.85	00085	Other Income Statement	0	
1.86	00086	Other Income Statement	0	
1.87	00087	Other Income Statement	0	
1.88	00088	Other Income Statement	0	
1.89	00089	Other Income Statement	0	
1.90	00090	Other Income Statement	0	
1.91	00091	Other Income Statement	0	
1.92	00092	Other Income Statement	0	
1.93	00093	Other Income Statement	0	
1.94	00094	Other Income Statement	0	
1.95	00095	Other Income Statement	0	
1.96	00096	Other Income Statement	0	
1.97	00097	Other Income Statement	0	
1.98	00098	Other Income Statement	0	
1.99	00099	Other Income Statement	0	
2.00	00000	Total Income Statement	0	
Table 2 Assets				
Line #	Account #	Description	Reported Amount	Supplement
2.1	00001	Other Assets Statement	0	
2.2	00002	Other Assets Statement	0	
2.3	00003	Other Assets Statement	0	
2.4	00004	Other Assets Statement	0	
2.5	00005	Other Assets Statement	0	
2.6	00006	Other Assets Statement	0	
2.7	00007	Other Assets Statement	0	
2.8	00008	Other Assets Statement	0	
2.9	00009	Other Assets Statement	0	
2.10	00010	Other Assets Statement	0	
2.11	00011	Other Assets Statement	0	
2.12	00012	Other Assets Statement	0	
2.13	00013	Other Assets Statement	0	
2.14	00014	Other Assets Statement	0	
2.15	00015	Other Assets Statement	0	
2.16	00016	Other Assets Statement	0	
2.17	00017	Other Assets Statement	0	
2.18	00018	Other Assets Statement	0	
2.19	00019	Other Assets Statement	0	
2.20	00020	Other Assets Statement	0	
2.21	00021	Other Assets Statement	0	
2.22	00022	Other Assets Statement	0	
2.23	00023	Other Assets Statement	0	
2.24	00024	Other Assets Statement	0	
2.25	00025	Other Assets Statement	0	
2.26	00026	Other Assets Statement	0	
2.27	00027	Other Assets Statement	0	
2.28	00028	Other Assets Statement	0	
2.29	00029	Other Assets Statement	0	
2.30	00030	Other Assets Statement	0	
2.31	00031	Other Assets Statement	0	
2.32	00032	Other Assets Statement	0	
2.33	00033	Other Assets Statement	0	
2.34	00034	Other Assets Statement	0	
2.35	00035	Other Assets Statement	0	
2.36	00036	Other Assets Statement	0	
2.37	00037	Other Assets Statement	0	
2.38	00038	Other Assets Statement	0	
2.39	00039	Other Assets Statement	0	
2.40	00040	Other Assets Statement	0	
2.41	00041	Other Assets Statement	0	
2.42	00042	Other Assets Statement	0	
2.43	00043	Other Assets Statement	0	
2.44	00044	Other Assets Statement	0	
2.45	00045	Other Assets Statement	0	
2.46	00046	Other Assets Statement	0	
2.47	00047	Other Assets Statement	0	
2.48	00048	Other Assets Statement	0	
2.49	00049	Other Assets Statement	0	
2.50	00050	Other Assets Statement	0	
2.51	00051	Other Assets Statement	0	
2.52	00052	Other Assets Statement	0	
2.53	00053	Other Assets Statement	0	
2.54	00054	Other Assets Statement	0	
2.55	00055	Other Assets Statement	0	
2.56	00056	Other Assets Statement	0	
2.57	00057	Other Assets Statement	0	
2.58	00058	Other Assets Statement	0	
2.59	00059	Other Assets Statement	0	
2.60	00060	Other Assets Statement	0	
2.61	00061	Other Assets Statement	0	
2.62	00062	Other Assets Statement	0	
2.63	00063	Other Assets Statement	0	
2.64	00064	Other Assets Statement	0	
2.65	00065	Other Assets Statement	0	
2.66	00066	Other Assets Statement	0	
2.67	00067	Other Assets Statement	0	
2.68	00068	Other Assets Statement	0	
2.69	00069	Other Assets Statement	0	
2.70	00070	Other Assets Statement	0	
2.71	00071	Other Assets Statement	0	
2.72	00072	Other Assets Statement	0	
2.73	00073	Other Assets Statement	0	
2.74	00074	Other Assets Statement	0	
2.75	00075	Other Assets Statement	0	
2.76	00076	Other Assets Statement	0	
2.77	00077	Other Assets Statement	0	
2.78	00078	Other Assets Statement	0	
2.79	00079	Other Assets Statement	0	
2.80	00080	Other Assets Statement	0	
2.81	00081	Other Assets Statement	0	
2.82	00082	Other Assets Statement	0	
2.83	00083	Other Assets Statement	0	
2.84	00084	Other Assets Statement	0	
2.85	00085	Other Assets Statement	0	
2.86	00086	Other Assets Statement	0	
2.87	00087	Other Assets Statement	0	
2.88	00088	Other Assets Statement	0	
2.89	00089	Other Assets Statement	0	
2.90	00090	Other Assets Statement	0	
2.91	00091	Other Assets Statement	0	
2.92	00092	Other Assets Statement	0	
2.93	00093	Other Assets Statement	0	
2.94	00094	Other Assets Statement	0	
2.95	00095	Other Assets Statement	0	
2.96	00096	Other Assets Statement	0	
2.97	00097	Other Assets Statement	0	
2.98	00098	Other Assets Statement	0	
2.99	00099	Other Assets Statement	0	
3.00	00000	Total Assets Statement	0	
Table 3 Liabilities				
Line #	Account #	Description	Reported Amount	Supplement
3.1	00001	Other Liabilities Statement	0	
3.2	00002	Other Liabilities Statement	0	
3.3	00003	Other Liabilities Statement	0	
3.4	00004	Other Liabilities Statement	0	
3.5	00005	Other Liabilities Statement	0	
3.6	00006	Other Liabilities Statement	0	
3.7	00007	Other Liabilities Statement	0	
3.8	00008	Other Liabilities Statement	0	
3.9	00009	Other Liabilities Statement	0	
3.10	00010	Other Liabilities Statement	0	
3.11	00011	Other Liabilities Statement	0	
3.12	00012	Other Liabilities Statement	0	
3.13	00013	Other Liabilities Statement	0	
3.14	00014	Other Liabilities Statement	0	
3.15	00015	Other Liabilities Statement	0	
3.16	00016	Other Liabilities Statement	0	
3.17	00017	Other Liabilities Statement	0	
3.18	00018	Other Liabilities Statement	0	
3.19	00019	Other Liabilities Statement	0	
3.20	00020	Other Liabilities Statement	0	
3.21	00021	Other Liabilities Statement	0	
3.22	00022	Other Liabilities Statement	0	
3.23	00023	Other Liabilities Statement	0	
3.24	00024	Other Liabilities Statement	0	
3.25	00025	Other Liabilities Statement	0	
3.26	00026	Other Liabilities Statement	0	
3.27	00027	Other Liabilities Statement	0	
3.28	00028	Other Liabilities Statement	0	
3.29	00029	Other Liabilities Statement	0	
3.30	00030	Other Liabilities Statement	0	
3.31	00031	Other Liabilities Statement	0	
3.32	00032	Other Liabilities Statement	0	
3.33	00033	Other Liabilities Statement	0	
3.34	00034	Other Liabilities Statement	0	
3.35	00035	Other Liabilities Statement	0	
3.36	00036	Other Liabilities Statement	0	
3.37	00037	Other Liabilities Statement	0	
3.38	00038	Other Liabilities Statement	0	
3.39	00039	Other Liabilities Statement	0	
3.40	00040	Other Liabilities Statement	0	
3.41	00041	Other Liabilities Statement	0	
3.42	00042	Other Liabilities Statement	0	
3.43	00043	Other Liabilities Statement	0	
3.44	00044	Other Liabilities Statement	0	
3.45	00045	Other Liabilities Statement	0	
3.46	00046	Other Liabilities Statement	0	
3.47	00047	Other Liabilities Statement	0	
3.48	00048	Other Liabilities Statement	0	
3.49	00049	Other Liabilities Statement	0	
3.50	00050	Other Liabilities Statement	0	
3.51	00051	Other Liabilities Statement	0	
3.52	00052	Other Liabilities Statement	0	
3.53	00053	Other Liabilities Statement	0	
3.54	00054	Other Liabilities Statement	0	
3.55	00055	Other Liabilities Statement	0	
3.56	00056	Other Liabilities Statement	0	
3.57	00057	Other Liabilities Statement	0	
3.58	00058	Other Liabilities Statement	0	
3.59	00059	Other Liabilities Statement	0	
3.60	00060	Other Liabilities Statement	0	
3.61	00061	Other Liabilities Statement	0	
3.62	00062	Other Liabilities Statement	0	
3.63	00063	Other Liabilities Statement	0	
3.64	00064	Other Liabilities Statement	0	
3.65	00065	Other Liabilities Statement	0	
3.66	00066	Other Liabilities Statement	0	
3.67	00067	Other Liabilities Statement	0	
3.68	00068	Other Liabilities Statement	0	
3.69	00069	Other Liabilities Statement	0	
3.70	00070	Other Liabilities Statement	0	
3.71	00071	Other Liabilities Statement	0	
3.72	00072	Other Liabilities Statement	0	
3.73	00073	Other Liabilities Statement	0	
3.74	00074	Other Liabilities Statement	0	
3.75	00075	Other Liabilities Statement	0	
3.76	00076	Other Liabilities Statement	0	
3.77	00077	Other Liabilities Statement	0	
3.78	00078	Other Liabilities Statement	0	
3.79	00079	Other Liabilities Statement	0	
3.80	00080	Other Liabilities Statement	0	
3.81	00081	Other Liabilities Statement	0	
3.82	00082	Other Liabilities Statement	0	
3.83	00083	Other Liabilities Statement	0	
3.84	00084	Other Liabilities Statement	0	
3.85	00085	Other Liabilities Statement	0	
3.86	00086	Other Liabilities Statement	0	
3.87	00087	Other Liabilities Statement	0	
3.88	00088	Other Liabilities Statement	0	
3.89	00089	Other Liabilities Statement	0	
3.90	00090	Other Liabilities Statement	0	
3.91	00091	Other Liabilities Statement	0	
3.92	00092	Other Liabilities Statement	0	
3.93	00093	Other Liabilities Statement	0	
3.94	00094	Other Liabilities Statement	0	
3.95	00095	Other Liabilities Statement	0	
3.96	000			

Assets Equals Liabilities and Net Worth

Line #	Description	Alameda Cost Basis Beginning Balance	Current Additions	Current Deductions	Alameda Cost Basis Ending Balance	Expatriation %	Net Alameda Depreciation in 2018 Range	Current Depreciation %
17	Equipment	15,000			15,000			
18	Equipment	50,000			50,000			25.00%
19	Equipment	10,000			10,000	1.50%	15,000	25.00%
20	Equipment	10,000			10,000	1.50%	15,000	25.00%
21	Equipment	10,000			10,000	1.50%	15,000	25.00%
22	Equipment	10,000			10,000	1.50%	15,000	25.00%
23	Equipment	10,000			10,000	1.50%	15,000	25.00%
24	Equipment	10,000			10,000	1.50%	15,000	25.00%
25	Equipment	10,000			10,000	1.50%	15,000	25.00%
26	Equipment	10,000			10,000	1.50%	15,000	25.00%
27	Equipment	10,000			10,000	1.50%	15,000	25.00%
28	Equipment	10,000			10,000	1.50%	15,000	25.00%
29	Equipment	10,000			10,000	1.50%	15,000	25.00%
30	Equipment	10,000			10,000	1.50%	15,000	25.00%
31	Equipment	10,000			10,000	1.50%	15,000	25.00%
32	Equipment	10,000			10,000	1.50%	15,000	25.00%
33	Equipment	10,000			10,000	1.50%	15,000	25.00%
34	Equipment	10,000			10,000	1.50%	15,000	25.00%
35	Equipment	10,000			10,000	1.50%	15,000	25.00%
36	Equipment	10,000			10,000	1.50%	15,000	25.00%
37	Equipment	10,000			10,000	1.50%	15,000	25.00%
38	Equipment	10,000			10,000	1.50%	15,000	25.00%
39	Equipment	10,000			10,000	1.50%	15,000	25.00%
40	Equipment	10,000			10,000	1.50%	15,000	25.00%
41	Equipment	10,000			10,000	1.50%	15,000	25.00%
42	Equipment	10,000			10,000	1.50%	15,000	25.00%
43	Equipment	10,000			10,000	1.50%	15,000	25.00%
44	Equipment	10,000			10,000	1.50%	15,000	25.00%
45	Equipment	10,000			10,000	1.50%	15,000	25.00%
46	Equipment	10,000			10,000	1.50%	15,000	25.00%
47	Equipment	10,000			10,000	1.50%	15,000	25.00%
48	Equipment	10,000			10,000	1.50%	15,000	25.00%
49	Equipment	10,000			10,000	1.50%	15,000	25.00%
50	Equipment	10,000			10,000	1.50%	15,000	25.00%
51	Equipment	10,000			10,000	1.50%	15,000	25.00%
52	Equipment	10,000			10,000	1.50%	15,000	25.00%
53	Equipment	10,000			10,000	1.50%	15,000	25.00%
54	Equipment	10,000			10,000	1.50%	15,000	25.00%
55	Equipment	10,000			10,000	1.50%	15,000	25.00%
56	Equipment	10,000			10,000	1.50%	15,000	25.00%
57	Equipment	10,000			10,000	1.50%	15,000	25.00%
58	Equipment	10,000			10,000	1.50%	15,000	25.00%
59	Equipment	10,000			10,000	1.50%	15,000	25.00%
60	Equipment	10,000			10,000	1.50%	15,000	25.00%
61	Equipment	10,000			10,000	1.50%	15,000	25.00%
62	Equipment	10,000			10,000	1.50%	15,000	25.00%
63	Equipment	10,000			10,000	1.50%	15,000	25.00%
64	Equipment	10,000			10,000	1.50%	15,000	25.00%
65	Equipment	10,000			10,000	1.50%	15,000	25.00%
66	Equipment	10,000			10,000	1.50%	15,000	25.00%
67	Equipment	10,000			10,000	1.50%	15,000	

Equation 10.10.10

Equation A2/CB 9545.5