

Rest Home Cost Report User Guide

The HCF-4 serves the dual purpose of being a report to the Center that accurately reflects the complete financial condition of the facility, and at the same time, a claim for reimbursement. To accomplish the latter, columns numbered 2 and 3, labeled "Self-Disallowed Expenses" and "Automatically Disallowed Expenses" on the Statement of Profit and Loss have been provided to report non-allowable expenses and additional costs allocated to the facility by the management and/or realty companies. Additionally, column 2, "Self-Disallowed Expenses", is to be used for reporting specific costs that are NOT "ordinary and necessary" from a generally-accepted accounting or IRS standpoint, and which are not directly related to the care of publicly-aided residents; thus not reimbursable under current regulations. It is expected that the preparers and signatories of this cost report have a strong understanding of the regulations that govern cost reporting and reimbursement (101 CMR 204.00).

Cell Key	
Blue	Input by Data Submitter
Orange	Computation
Yellow	Derived from another Tab
Dotted Blue	From Cell on this Tab
Red	Non-Allowable Expense
Red Border Blue	Accepts Negative values

Tips For Completing the Cost Report

Cost Report Due Date: **8/21/2023**

Use whole dollar amounts.

For accounts or fields with no amounts or entry, leave blank.

For assistance with completing this form, email the LTCF Help Desk at: Costreports.LTCF@Chiamass.gov

Cost Report Instructions

Detailed instructions for each line in the cost report is located at :

[Information for Data Submitters: Resident Care Facility Cost Reports](#)

- * Preparer is to refer to the instruction guide for properly completing this line.
- ** Preparer is required to provide details in the Footnotes schedule of this cost report.

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RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : GENERAL INFORMATION

Please check one:

☐	New Facility Requesting a Rate	Refer to 101 CMR 204.00 for what type of cost data must be submitted.
☐	Private Facility Requesting a Public Rate	
☐	Annual Report	
☐	Report of Major Addition or Substantial Capital Expenditure	

Facility Information

Table 1		1
Line #	Description	
1.1	VPN	5510060
1.2	Provider ID/MMIS ID	110169635A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2022
1.4	Name of Facility	CRESCENT MANOR ASSISTED CARE
1.5	Street Address	5 CRESCENT ST
1.6	City	GRAFTON
1.7	Zip	01519
1.8	Telephone	508-839-2124
1.9	Federal Employer Identification Number	85-3377192
1.10	Responsible Person's Name	WAQAR TAJUDDIN
1.11	Responsible Person's Email	waqartajuddin@gmail.com
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	PARTNER
1.13	List Name of Person to Receive Rate Notifications	WAQAR TAJUDDIN
1.14	List Email of Person to Receive Rate Notifications	waqartajuddin@gmail.com
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Profit
1.16	Legal Status (Select from Dropdown Menu)	4. Partnership
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.	58
1.19	Enter the facility's constructed bed capacity.	58
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)	12/30/2020
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.	CRESCENT MANOR REALTY LLC
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	01/01/2022	12/31/2022	58
1B.2			
1B.3			

Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	WAQAR TAJUDDIN
2.2	Residential Care Facility or Firm Name	CRESCENT MANOR ASSISTED CARE
2.3	Title	PARTNER
2.4	Street Address	5 CRESCENT ST
2.5	City	GRAFTON
2.6	State	MA
2.7	Zip Code	01519
2.8	Phone Number	508-839-2124
2.9	Email Address	waqartajuddin@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
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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	CRESCENT MANOR ASSISTED CARE	337 MAIN ST, HAVERHILL, MA	100.0%	Corporation	Direct
1.2	CRESCENT MANOR REALTY	337 MAIN ST, HAVERHILL, MA	100.0%	Corporation	Direct
1.3	WAQAR TAJUDDIN	370 CLINTON RD, BROOKLINE, MA	33.3%	Person	Direct
1.4	IRSHAD SIDEKA	38 WELCH RD, BROOKLINE, MA	33.3%	Person	Direct
1.5	JAMSHED KHAN	68 WINDSOR RD, BROOKLINE, MA	33.3%	Person	Direct
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	VIN	Name of Owner	Company Address	% Ownership
2.1	LINCOLN HILL MANOR BTH	5510009	0	SPENCER	100%
2.2	BROOKHAVEN ASSISTED CARE	5510048	0	WEST BROOKFIELD	20%
2.3	IVY HILL ASSISTED CARE	5510097	0	HAVERHILL MA	100%
2.4	E. CATHERINE REST HOME	5510066	0	WYTHAMOUTH MA	100%
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	Note	CRESCENT MANOR ASSISTED			237,742	CRESCENT MANOR REALTY	
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	WAQAR TAJUDDIN	SERVICES	108,450		108,450	4110.1		
4.2	IRSHAD SIDEKA	SERVICES	108,450		108,450	4110.1		
4.3	JAMSHED KHAN	SERVICES	108,450		108,450	4110.1		
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	WAQAR TAJUDDIN	MANAGER	20.00%	108,450							108,450
5.2	Owner	IRSHAD SIDEKA	MANAGER	20.00%	108,450							108,450
5.3	Owner	JAMSHED KHAN	MANAGER	20.00%	108,450							108,450
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	WAQAR TAJUDDIN	ADMINISTRATOR	100.00%				100.00%	108,450				100			108,550
6.2	IRSHAD SIDEKA	ADMINISTRATOR	100.00%				100.00%	108,450				100			108,550
6.3	JAMSHED KHAN	ADMINISTRATOR	100.00%				100.00%	108,450				100			108,550
6.4	MARY LIZOTTE	RP			100.00%		100.00%	59,335	10,200	5,340	712				75,587
6.5	MARY SULLIVAN	RP			100.00%		100.00%	52,269	10,200	4,704	627				67,800

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	121,332
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	121,332
		Accounts Receivable	
1.5	1080.0	Private Patients	-
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	73,724
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	73,724
		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	550
1.13	1185.0	Other Loans Receivable	-
1.300	1150.0	Total Loans Receivable	550
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	195,606

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	-	-	0
2.7	1700.0	Motor Vehicles	-	-	0
2.8	1710.0	Software/Limited Life Assets	-	-	0
200	1500.0	Total Non-Current Fixed Assets			0

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	195,606

Current Liabilities			
Table 4			1
Line #	Account #	Description	Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	-
4.2	2030.0	Accrued Expenses	470
4.3	2047.0	Due to Commonwealth of MA	-
4.100	2010.0	Total Accounts Payable	470
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	237,742
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	237,742
		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	12,870
4.14	2220.0	Other Payroll Liabilities	-
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	12,870
		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	251,082

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	251,082

Net Worth			
Table 6			1
Line #	Account #	Description	Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	(69,882)
6.2	2530.0	Proprietor Drawings	0
6.3	2540.0	Partner Drawings	0
6.4	2550.0	Net Profit(Loss) - Current Year	14,406
6.100	2510.0	Total Proprietorship or Partnership Capital	(55,476)
6.5	2620.0	Capital Stock	0
6.6	2630.0	Additional Paid in Capital	0
6.7	2640.0	Treasury Stock	0
6.8	2650.0	Retained Earnings	0
6.200	2610.0	Total Corporation Capital	0
600	2000.0	Total Liabilities and Net Worth	195,606

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	195,606

7.2	2000.0	Total Liabilities and Net Worth	195,606
		Difference	Balance Sheet Check Passed

Footnote Legend

- * Preparer is to refer to the instruction guide for properly completing this line. A link to the instructions is provided in the User Guide Tab.
- ** Preparer is required to provide details in the Footnotes schedule of this cost report.

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE - Profit Loss Statement

Gross Income			
Table 1			1
Line #	Account #	Description	Reported Amount
1.1	3021.1	Private	29,600
1.2	3022.5	DTA	631,325
1.3	3022.8	MA DTA Patient Resource Income	1,243,523
1.4	3022.7	Non-MA DTA	0
1.5	3023.1	MA Commission for the Blind	0
1.6	3023.2	VA and Other Public	0
1.7	3025.3	Adult Day Care Income	0
1.8	3026.2	Other Non-Nursing Income	0
1.9		COVID-Related Supplemental Payments	66,977
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	3033.1	Private	0
1.11	3033.5	Medicaid (PMA)	0
1.12	3032.7	Non-MA Medicaid	0
1.13	3033.1	MA Commission for the Blind	0
1.14	3033.3	VA & Other Public	0
1.100	3030.0	Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	3120.0	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	Real Estate Recovery	0
1.19	3170.0	Prior Year Retrospective Adjustment	0
1.20	3180.0	Interest Income	0
1.21	3190.0	Operating Costs Recoverable	0
1.22	3195.0	Field Costs Recoverable	0
1.200	3130.0	Total Miscellaneous and Recoverable Income	0
100	3000.0	Total Gross Income	1,969,925

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	324,850	324,850
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	0	0
2.5	4160.3	Management Fees	0	0
2.6	4160.6	Management Consultants*	0	0
2.100	4120.0	Total Other Expenses	0	0
2.200	4100.0	Total Administrative Expenses	324,850	324,850
General Supplies & Expenses				
2.7	4250.5	Office Supplies	23,393	23,393
2.8	4261.5	Phone	5,432	5,432
2.9	4262.4	Director's Advertising	0	0
2.300	4260.0	Total Telephone Expenses	5,432	5,432
Travel Expenses				
2.10	4275.5	Motor Vehicle Expenses*	10,562	10,562
2.11	4280.5	Conventions and Meetings	0	0
2.400	4270.5	Total Travel Expenses	10,562	10,562
Advertising Expenses				
2.12	4295.7	Help Wanted	1,684	1,684
2.13	4298.7	Promotional	0	0
2.500	4290.0	Total Advertising Expenses	1,684	1,684
Licenses and Fees Expenses				
2.14	4301.7	Licenses and Fees: Patient Care Related Portion	3,127	3,127
2.15	4302.3	Licenses and Fees: Not Related to Patient Care	0	0
2.600	4300.0	Total Licenses and Fees Expenses	3,127	3,127
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)	11,075	11,075
2.900	4340.0	Total Accounting Expenses	11,075	11,075
Legal Expenses				
2.25	4380.3	Legal: Appraisal 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
2.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	82,454	82,454
2.29	4413.2	Payroll Taxes - Officers	0	0
2.1100	4400.0	Total Payroll Taxes	82,454	82,454
Insurance Expenses				
2.30	4435.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion	0	0
2.31	4431.7	Insurance: Malpractice and General Liability *	77,317	77,317
2.32	4432.7	Key Person Insurance	0	0
2.33	4439.0	Insurance: Building Improvements and Equipment	0	0
2.34	4424.5	Workers' Comp - Officers	17,257	17,257
2.35	4424.2	Workers' Comp - Officers	0	0
2.36	4426.1	Group Life/Health - Officers	4,446	4,446
2.37	4426.2	Group Life/Health - Officers	0	0
2.1200	4420.0	Total Insurance Expenses	99,019	99,019
2.38	4413.0	Interest on Late Payments, Penalties	0	0
2.39	4430.0	Interest on Working Capital	0	0
2.40	4435.0	Pre-Opening Expenses	0	0
2.41	4441.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	244,283	244,283
2.1300	4400.0	Total General Supplies and Expenses	244,283	244,283
2.42	4510.8	Real Estate Taxes	21,557	(21,557)
2.43	4515.8	Personal Property Taxes	0	0
2.44	4520.8	Interest (Long Term Use: Mortgages & Notes Schedule)	0	0
2.45	4535.8	Rent - Real Property	(114,000)	(114,000)
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	4555.8	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 Plant Costs	(135,457)	0
Plant Operations, Maintenance & Security				
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	52,320	52,320
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	6,177	6,177
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	13,545	13,545
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	59,426	59,426
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	11,409	11,409
2.1500	5100.0	Total Plant Operation, Maintenance & Security	142,877	142,877
Dietary				
2.58	5205.1	Dietary - Salaries	374,535	374,535
2.59	5210.5	Dietary - Food	208,212	208,212
2.60	5213.3	Dietary - Purchased Service	0	0
2.61	5231.1	Dietician - Salary	0	0
2.62	5231.3	Dietician - Purchased Service	0	0
2.63	5235.5	Dietary - Supplies and Expenses	0	0
2.1600	5200.0	Total Dietary	582,747	582,747
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 - Linens and Bedding	0	0
2.1700	5300.0	Total Laundry	0	0
Housekeeping				
2.68	5410.1	Housekeeping - Salaries	76,352	76,352
2.69	5415.3	Housekeeping - Purchased Service	9,364	9,364
2.70	5420.8	Housekeeping - Supplies and Expenses	0	0
2.1800	5400.0	Total Housekeeping	85,716	85,716
Nursing				
Registered Nurses				
2.71	6030.1	RN Salaries	2,016	2,016
2.72	6035.3	RN Purchased Service	0	0
Nurse Aides				
2.73	6043.1	LPN Salaries	0	0
2.74	6042.3	LPN Purchased Service	0	0
2.75	6051.1	Nurses Aides Salaries	317,484	317,484
2.76	6052.3	Nurses Aides Purchased Service	0	0
2.1900	6000.0	Total Nursing	319,500	319,500
Medical Services				
2.77	6504.1	Quality Assurance Professional	0	0
2.78	6507.1	Community Support Coordinator	8,250	8,250
Physician Services				
2.79	6514.3	Employer Physicals	0	0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	59,406	59,406

Table 2A: Detail of Clerical Salaries				
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1				0
2A.2				0
2A.3				0
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	0

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

Table 2B: Detail of Other Accounting Expenses					
Part I: Purchased Service Accounting Expenses					
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1	PETER B. PLUMB, CPA	12/31/2022	0	A	PREPARATION OF HCF REPORTS
2B.2	RYAN HAZU, CPA	12/31/2022	11,075	C	CORPORATE TAX PREP & BOOKKEEPING
2B.3			0		
2B.4			0		
2B.5			0		
2B.100			Sub-Total	11,075	
Part II: Employee's Responsibilities Only					
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities
2B.6					% of time
2B.7					
2B.8					
2B.9					
2B.10					
2B.200			Sub-Total	0	
2B.300			Total Other Accounting	11,075	

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

Explain if using Code H and/or I:

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	NAME CHANGES	30
2C.2	CODI	334
2C.4	COGNATIONS & OTHER	7,578
2C.100	Total	7,942

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

Table 2E: Detail of Other Medical Services Expenses		
Line #	Description	Amount
2E.1	COVID TESTING & EXPENSES	59,406

2-2000	6510.0	Total Physicians' Services	59,406	0	59,406
Medical Supplies & Drugs					
2.81	6520.5	Legend Drugs	0	0	0
2.82	6522.5	House Supplies Not Resold	0	0	0
	6523.5	Resold to Private Patients	0	0	0
2-2100	6530.0	Total Medical Supplies and Drugs	0	0	0
2.84	6530.0	Pharmacy Consultant	0	0	0
2.85	6540.0	Social Service Worker (Including Behavioral Health)	0	0	0
2-2200	6560.0	Total Medical Services	67,656	0	67,656
Restorative & Recreational Therapy					
Restorative Therapy					
2.86	7011.1	Indirect Restorative Therapy Salaries	0	0	0
2.87	7012.1	Direct Restorative Therapy Salaries	0	0	0
2.88	7012.2	Direct Restorative Therapy Benefits	0	0	0
2.89	7013.1	Indirect Restorative Therapy Consultants	0	0	0
2.90	7014.1	Direct Restorative Therapy Consultants	0	0	0
2-2300	7010.0	Total Restorative Therapy	0	0	0
Recreational Therapy					
2.91	7021.1	Recreational Therapy - Salaries	31,627	0	31,627
2.92	7022.3	Recreational Therapy - Purchased Service	0	0	0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	0	0	0
2.94	7024.6	Recreational Therapy - Transportation	0	0	0
2-2400	7020.0	Total Recreational Therapy	31,627	0	31,627
2-2500	7000.0	Total Restorative & Recreational Therapy	31,627	0	31,627
Ref Accts - Taxes Refunds Day Care					
2.95	8010.0	Ref Accounts - Refunds, Taxes, Day Care	0	0	0
2.96	8013.0	Fines, Late Charges, and Penalties	0	0	0
2.97	8025.5	State & Federal Income Taxes	0	0	0
2.98	8027.7	Massachusetts Excise Tax	0	0	0
2.99	8030.0	Refunds and Allowances	0	0	0
2.101	8040.0	Adult Day Care Costs*	0	0	0
2.102	8065.0	Other Non-Nursing Costs*	0	0	0
2-2600	8000.0	Total Ref Accts - Taxes Refunds Day Care	0	0	0
200	4000.0	Total Expenses	1,955,413	0	1,955,413

A/C # 4000.0 A/C #9945.0 A/C # 9939.0

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses

Table 3			
Line #	Account #	Description	Amount
3.1	4000.0	Total Reported Operating Expenses	1,955,413
3.2	9945.0	Less: Self-Disallowed Expenses	0
3.3	9939.0	Less: Automatically Disallowed Expenses	(135,557)
3-100	4001.1	Total Non-Allowable Expenses	(135,557)
3.4	9960.3	Allocated Administrative and General from Management Company (HCF-3)	
3.5	9502.2	Other Operating Expense Add-Back from Realty Company (HCF-2 RH)	111
3.6	9961.3	Allocated Other Operating Expense Add-Back from Management Company	
3.7	9961.3	Allocated Fixed Asset Expenses from Management Company (HCF-3)	
3.8	9500.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule	147,827
3.9	9302.6	Allocated Direct Variable (Dietician, Indirect Therapy & CNA) Management Company Add-Back Expenses	
3.10	9302.6	Allocated Direct Director of Nurse Management Company Add-Back Expenses	
3-200	4001.2	Total Allowable Add-Back Expenses	148,038
3.41	N/A	Less: Recoverable Income (offsetting operating expenses)	0
300	4002.0	Total Allowable Operating Expenses Claimed	1,967,894

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income

Table 4			
Line #	Account #	Description	Amount
Cost Report Net Income			
4.1	3000.0	Total Cost Report Income	1,969,819
4.2	4000.0	Total Cost Report Expenses	1,955,413
4-100		Net Income (Loss) Cost Report	14,406
Financial Statement Net Income			
4.3		Financial Statement Reported Income	
4.4		Financial Statement Reported Expenses	
4-200		Net Income (Loss) Financial Statement	0
Variance			
4.5		Variance Between Cost Report and Financial Statements: Income	14,406
4.6		Variance Between Cost Report and Financial Statements: Expenses	1955413
4.7		Variance Between Cost Report and Financial Statements: Net Income	14406
Reconciling Items			
4.8		Reconciling Item: Explain	0
4.9		Reconciling Item: Explain	0
4.10		Reconciling Item: Explain	0
4.11		Reconciling Item: Explain	0
4.12		Reconciling Item: Explain	0
4-300		Total Reconciling Items	0
Reconciliation			
400		Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: Net Income ***	14,406

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.

26.2		0
26.3		0
26.4		0
26.5		0
26.100	Total	59,406

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	2,381
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,602
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	90
100	0200.0	Total Resident Days January 1 - March 31	4,073

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	2,499
2.2	0312.5 & 0312.0	Massachusetts EAEDC	1,725
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	46
200	0300.0	Total Resident Days April 1 - June 30	4,270

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	2,481
3.2	0412.5 & 0412.0	Massachusetts EAEDC	1,946
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	92
300	0400.0	Total Resident Days July 1 - September 30	4,519

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	2,091
4.2	0512.5 & 0512.0	Massachusetts EAEDC	2,692
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	92
400	0500.0	Total Resident Days October 1 - December 31	4,875

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	9,452
5.2	0612.5 & 0612.0	Massachusetts EAEDC	7,965
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	320
500	0600.0	Total Annual Resident Days	17,737

Additional Patient Day Information

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

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	17
6.2	0150.0	Number of Discharges	8
6.3	0170.0	Number of Public Community Support Admissions	
6.4	0175.0	Number of Total Community Support Admissions	
6.5	0180.0	Public Community Support Resident Days	
6.6	0182.0	Private Community Support Resident Days	
600	0185.0	Total Community Support Resident Days	0

Footnote Legend

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

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : CLAIMED FIXED ASSETS

Claimed Fixed Asset Expenses

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

Table 1		1	2	3	4	5	6	7	8	9
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation HCF-4	Non-Allowable Depreciation Expense	Add-Backs from HCF-2 RH if applicable	Claimed Net Depreciation Expense
1.1	Land HCF-4			0	0					
1.2	Land HCF-2	322,500		0	322,500					
1.3	Building HCF-4			0	0	2.50%	0			0
1.4	Building HCF-2	1,607,500		0	1,607,500	2.50%			40,188	40,188
1.5	Improvements HCF-4			0	0	5.00%	0			0
1.6	Improvements HCF-2			0	0	5.00%			-	0
1.7	Equipment HCF-4			0	0	10.00%	0			0
1.8	Equipment HCF-2		220,000	0	220,000	10.00%			22,000	22,000
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	1,930,000	220,000	0	2,150,000		0	0	62,188	62,188

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	64,182	64,182
2.2	MA Corporate Excise Tax - Non-Income Portion	0	-	0
2.3	Building Insurance	0	-	0
2.4	Real Estate Taxes	21,557	-	21,557
2.5	Personal Property Taxes	0	-	0
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	21,557	64,182	85,739

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Total
300	Total Fixed Assets Expenses Claimed	147,927

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 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		SEE HCF-2	No								-	-	-	-		-				-			
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	#VALUE!			-			
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,001.2	2.0	2577.0	52,320			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,008.0	11.0	16696.0	374,535			
		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	#VALUE!			-			
		7114.2	7214.2	7314.2	5310.1	7414.2	7514.2	7614.2
1.6	Housekeeping Staff	00,002.6	1.0	5414.0	76,352			
		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!			8,250			
		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	00,000.7		1486.0	31,627			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	2.0	2080.0	324,850			
		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	#VALUE!			-			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0		44.0	2,016			
		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	00,011.4	18.0	23686.0	337,484	4,446		
		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	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:	8/21/2023

☒

Certification by Owner, Partner, or Officer

Table 2		1
2.1	Last Name	TAJUDDIN

2.2	First Name	WAQAR	
2.3	Middle Name	0	
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 RH)

The HCF-2 RH must be completed when expenses are included in the HCF-4 Prior or Last Schedule account # 4525.3 "Realt Expenses for Real Property". This schedule must be completed whenever rent is paid to an individual, partnership, multi trust or other entity whether affiliated or not with the residential care facility. The HCF-2 RH serves the dual purpose of being a report to the Center by the individual or business entity which owns the real property to accurately reflect the complete financial condition AND a claim for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

Facility Information		
Table 1		
Line #	Description	
1.1	Ready Company Name	CRESCENT MANOR REALTY LLC
1.2	FUN	
1.3	Ready Company Email #	
1.4	Business Street Name	13013/2002
1.5	Ready Company Address	1 CRESCENT ST
1.6	City	GRANTOWN
1.7	Zip	43108
1.8	Telephone	508-839-2128

IMPORTANT: Tables 2 through 6 are an integral part of the HRS report. These tables must be completed in its entirety. When completing these tables the following definitions of direct and indirect beneficial owner apply: 1) A **direct owner** is defined as a person or entity having any rights or benefits of ownership and having an **interest of record** in any partnership, joint venture, corporation or other entity; and 2) An **indirect beneficial owner** is defined as a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any understanding or relationship with a person or entity, **resulting in benefits of ownership which are not of record**. It is incumbent upon the owner to fully disclose such 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	1	2	3	4	5	6
Line #	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Direct or Indirect?	
2.1	EXECUTIVE MANDOR AGOSTO-CAGE	227 MAIN ST WINDHAM, MEA	100.0%	Partnership	Direct	
2.2	EXECUTIVE MANDOR REALTY	227 MAIN ST WINDHAM, MEA	100.0%	Partnership	Direct	
2.3	WAGNER TALLSDEN	230 CLINTON RD WINDHAM, MEA	25.2%	Partner	Direct	
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 5% or more.

Table 2	1	2	3	4	5
Line #	Nursing and/or Description	VPM	Name of Owner	Company Address	% Ownership
1.1	ANDON HILL MANOR SR	05/0009	0	SPENCER	100.00%
1.2	ANDERSON ASSISTED CARE	05/0010	0	DEPT BRIMFIELD	100.00%
1.3	AY-WALK ASSISTED CARE	05/0010	0	BRIMFIELD, MA	100.00%
1.4	E. CATHERINE REST HOMES	05/0006	0	BRIMFIELD, MA	100.00%
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 6	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
6.1							
6.2							
6.3							
6.4							
6.5							

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	2	3	4	5	6	7	8
1.1	Entity/Person	Goods/Services	Billing/Compensation	Mark up	Cost	Account Posted	Name of Owner	% Ownership
1.2								
1.3								
1.4								
1.5								
1.6								
1.7								

Proprietor, Partnership, or Corporate Information

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

[illegible]

Five Highest Paid Salaries

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

Table 7	1		2		3		4		5		6	7	8	9	10	11	12	13
Line #	Name	Title	% Time Devoted to Administration	% Time Devoted to Program Operation, Maintenance, and Security	% Time Devoted to Material Services	% Time Devoted to Other	Total Time Devoted to Total	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Other	Other	Other	Other	Total	
1.1	None						0.00%											
1.2							0.00%											
1.3							0.00%											
1.4							0.00%											
1.5							0.00%											
1.6							0.00%											
1.7							0.00%											
1.8							0.00%											
1.9							0.00%											
1.10							0.00%											
1.11							0.00%											
1.12							0.00%											
1.13							0.00%											
1.14							0.00%											
1.15							0.00%											
1.16							0.00%											
1.17							0.00%											
1.18							0.00%											
1.19							0.00%											
1.20							0.00%											
1.21							0.00%											
1.22							0.00%											
1.23							0.00%											
1.24							0.00%											
1.25							0.00%											
1.26							0.00%											
1.27							0.00%											
1.28							0.00%											
1.29							0.00%											
1.30							0.00%											
1.31							0.00%											
1.32							0.00%											
1.33							0.00%											
1.34							0.00%											
1.35							0.00%											
1.36							0.00%											
1.37							0.00%											
1.38							0.00%											
1.39							0.00%											
1.40							0.00%											
1.41							0.00%											
1.42							0.00%											
1.43							0.00%											

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	Contribution
1.1	8000.0	Investment Capital Gains, Divid. Income	1,173.00	
1.2	8100.0	Other Income Sources		
1.3	8200.0	Realization		
1.4	8300.0	Amortization/Depr. Asset Recovery		
1.5	8999.0	Contribution Received	114,000.00	
Table 2 Expenses				
Line #	Account #	Description	Reported amount	
2.1	9000.0	Charitable Contributions	0	
2.2	9100.0	Personal Expenses	0	
2.3	9200.0	Charitable Expenses	0	
2.4	9300.0	Char. Tax Expenses (Charitable & Sec. 170(e)(2)(B))	50,000.00	
2.5	9400.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.6	9500.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.7	9600.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.8	9700.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.9	9800.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.10	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.11	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.12	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.13	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.14	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.15	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.16	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.17	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.18	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.19	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.20	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.21	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.22	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.23	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.24	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.25	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.26	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.27	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.28	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.29	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.30	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.31	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.32	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.33	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.34	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.35	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.36	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.37	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.38	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.39	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.40	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.41	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.42	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.43	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.44	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.45	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.46	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.47	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.48	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.49	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.50	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.51	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.52	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.53	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.54	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.55	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.56	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.57	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.58	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.59	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.60	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.61	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.62	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.63	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.64	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.65	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.66	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.67	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.68	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.69	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.70	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.71	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.72	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.73	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.74	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.75	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.76	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.77	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.78	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.79	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.80	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.81	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.82	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.83	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.84	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.85	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.86	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.87	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.88	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.89	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.90	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.91	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.92	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.93	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.94	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.95	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.96	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.97	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.98	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.99	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
2.100	9900.0	Charitable Expenses (Charitable & Sec. 170(e)(2)(B))	0	
Table 3 Assets				
Line #	Account #	Description	Reported amount	
3.1	1000.0	Cash, Checking Accounts	9,930.00	
3.2	1010.0	Cash, Savings	0	
3.3	1020.0	Cash, Other	0	
3.4	1030.0	Cash, Investments - Charitable, Other Charities	0	
3.5	1040.0	Cash, Investments - Charitable, Other Charities	0	
3.6	1050.0	Cash, Investments - Charitable, Other Charities	0	
3.7	1060.0	Cash, Investments - Charitable, Other Charities	0	
3.8	1070.0	Cash, Investments - Charitable, Other Charities	0	
3.9	1080.0	Cash, Investments - Charitable, Other Charities	0	
3.10	1090.0	Cash, Investments - Charitable, Other Charities	0	
3.11	1100.0	Cash, Investments - Charitable, Other Charities	0	
3.12	1110.0	Cash, Investments - Charitable, Other Charities	0	
3.13	1120.0	Cash, Investments - Charitable, Other Charities	0	
3.14	1130.0	Cash, Investments - Charitable, Other Charities	0	
3.15	1140.0	Cash, Investments - Charitable, Other Charities	0	
3.16	1150.0	Cash, Investments - Charitable, Other Charities	0	
3.17	1160.0	Cash, Investments - Charitable, Other Charities	0	
3.18	1170.0	Cash, Investments - Charitable, Other Charities	0	
3.19	1180.0	Cash, Investments - Charitable, Other Charities	0	
3.20	1190.0	Cash, Investments - Charitable, Other Charities	0	
3.21	1200.0	Cash, Investments - Charitable, Other Charities	0	
3.22	1210.0	Cash, Investments - Charitable, Other Charities	0	
3.23	1220.0	Cash, Investments - Charitable, Other Charities	0	
3.24	1230.0	Cash, Investments - Charitable, Other Charities	0	
3.25	1240.0	Cash, Investments - Charitable, Other Charities	0	
3.26	1250.0	Cash, Investments - Charitable, Other Charities	0	
3.27	1260.0	Cash, Investments - Charitable, Other Charities	0	
3.28	1270.0	Cash, Investments - Charitable, Other Charities	0	
3.29	1280.0	Cash, Investments - Charitable, Other Charities	0	
3.30	1290.0	Cash, Investments - Charitable, Other Charities	0	
3.31	1300.0	Cash, Investments - Charitable, Other Charities	0	
3.32	1310.0	Cash, Investments - Charitable, Other Charities	0	
3.33	1320.0	Cash, Investments - Charitable, Other Charities	0	
3.34	1330.0	Cash, Investments - Charitable, Other Charities	0	
3.35	1340.0	Cash, Investments - Charitable, Other Charities	0	
3.36	1350.0	Cash, Investments - Charitable, Other Charities	0	
3.37	1360.0	Cash, Investments - Charitable, Other Charities	0	
3.38	1370.0	Cash, Investments - Charitable, Other Charities	0	
3.39	1380.0	Cash, Investments - Charitable, Other Charities	0	
3.40	1390.0	Cash, Investments - Charitable, Other Charities	0	
3.41	1400.0	Cash, Investments - Charitable, Other Charities	0	
3.42	1410.0	Cash, Investments - Charitable, Other Charities	0	
3.43	1420.0	Cash, Investments - Charitable, Other Charities	0	
3.44	1430.0	Cash, Investments - Charitable, Other Charities	0	
3.45	1440.0	Cash, Investments - Charitable, Other Charities	0	
3.46	1450.0	Cash, Investments - Charitable, Other Charities	0	
3.47	1460.0	Cash, Investments - Charitable, Other Charities	0	
3.48	1470.0	Cash, Investments - Charitable, Other Charities	0	
3.49	1480.0	Cash, Investments - Charitable, Other Charities	0	
3.50	1490.0	Cash, Investments - Charitable, Other Charities	0	
3.51	1500.0	Cash, Investments - Charitable, Other Charities	0	
3.52	1510.0	Cash, Investments - Charitable, Other Charities	0	
3.53	1520.0	Cash, Investments - Charitable, Other Charities	0	
3.54	1530.0	Cash, Investments - Charitable, Other Charities	0	
3.55	1540.0	Cash, Investments - Charitable, Other Charities	0	
3.56	1550.0	Cash, Investments - Charitable, Other Charities	0	
3.57	1560.0	Cash, Investments - Charitable, Other Charities	0	
3.58	1570.0	Cash, Investments - Charitable, Other Charities	0	
3.59	1580.0	Cash, Investments - Charitable, Other Charities	0	
3.60	1590.0	Cash, Investments - Charitable, Other Charities	0	
3.61	1600.0	Cash, Investments - Charitable, Other Charities	0	
3.62	1610.0	Cash, Investments - Charitable, Other Charities	0	
3.63	1620.0	Cash, Investments - Charitable, Other Charities	0	
3.64	1630.0	Cash, Investments - Charitable, Other Charities	0	
3.65	1640.0	Cash, Investments - Charitable, Other Charities	0	
3.66	1650.0	Cash, Investments - Charitable, Other Charities	0	
3.67	1660.0	Cash, Investments - Charitable, Other Charities	0	
3.68	1670.0	Cash, Investments - Charitable, Other Charities	0	
3.69	1680.0	Cash, Investments - Charitable, Other Charities	0	
3.70	1690.0	Cash, Investments - Charitable, Other Charities	0	
3.71	1700.0	Cash, Investments - Charitable, Other Charities	0	
3.72	1710.0	Cash, Investments - Charitable, Other Charities	0	
3.73	1720.0	Cash, Investments - Charitable, Other Charities	0	
3.74	1730.0	Cash, Investments - Charitable, Other Charities	0	
3.75	1740.0	Cash, Investments - Charitable, Other Charities	0	
3.76	1750.0	Cash, Investments - Charitable, Other Charities	0	
3.77	1760.0	Cash, Investments - Charitable, Other Charities	0	
3.78	1770.0	Cash, Investments - Charitable, Other Charities	0	
3.79	1780.0	Cash, Investments - Charitable, Other Charities	0	
3.80	1790.0	Cash, Investments - Charitable, Other Charities	0	
3.81	1800.0	Cash, Investments - Charitable, Other Charities	0	
3.82	1810.0	Cash, Investments - Charitable, Other Charities	0	
3.83	1820.0	Cash, Investments - Charitable, Other Charities	0	
3.84	1830.0	Cash, Investments - Charitable, Other Charities	0	
3.85	1840.0	Cash, Investments - Charitable, Other Charities	0	
3.86	1850.0	Cash, Investments - Charitable, Other Charities	0	
3.87	1860.0	Cash, Investments - Charitable, Other Charities	0	
3.88	1870.0	Cash, Investments - Charitable, Other Charities	0	
3.89	1880.0	Cash, Investments - Charitable, Other Charities	0	
3.90	1890.0	Cash, Investments - Charitable, Other Charities	0	
3.91	1900.0	Cash, Investments - Charitable, Other Charities	0	
3.92	1910.0	Cash, Investments - Charitable, Other Charities	0	
3.93	1920.0	Cash, Investments - Charitable, Other Charities	0	
3.94	1930.0	Cash, Investments - Charitable, Other Charities	0	
3.95	1940.0	Cash, Investments - Charitable, Other Charities	0	
3.96	1950.0	Cash, Investments - Charitable, Other Charities	0	
3.97	1960.0	Cash, Investments - Charitable, Other Charities	0	
3.98	1970.0	Cash, Investments - Charitable, Other Charities	0	
3.99	1980.0	Cash, Investments - Charitable, Other Charities	0	
3.100	1990.0	Cash, Investments - Charitable, Other Charities	0	
Table 4 Liabilities				
Line #	Account #	Description	Reported amount	
4.1	2100.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.2	2110.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.3	2120.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.4	2130.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.5	2140.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.6	2150.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.7	2160.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.8	2170.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.9	2180.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.10	2190.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.11	2200.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.12	2210.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.13	2220.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.14	2230.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.15	2240.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.16	2250.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.17	2260.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.18	2270.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.19	2280.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.20	2290.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.21	2300.0	Accounts Payable to Other, Secured, Matur. Notes	0	
4.22	2310.0	Accounts Payable to Other, Secured, Matur. Notes		

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expenses

Note: This table does not include all fixed assets for the realty company, only those that can be claimed as residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of qualifying related residents. Claimed amounts include original, sold, written-off, damaged, and fully depreciated assets. If the realty company owns fixed assets of other nursing, long-term care, 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-Residential 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-Residential Depreciation Expense or Add-Backs
1.1	Land A/C 2	927,000			927,000			
1.2	Building A/C 2	3,657,000			3,657,000	1.00%	45,462	45,462
1.3	Depreciation A/C 2						45,462	
1.4	Depreciation A/C 2	220,000			220,000	100.00%	22,000	22,000
1.5	Software/Other (See Asset A/C 2)					25.00%		
100	Total Claimed Fixed Asset Depreciation Expense	3,154,000			3,154,000		62,462	67,462

Claimed Other Fixed Asset Expenses

Table 2	1
Line #	Description
2.1	Long-Term Debt Capitalized "A"
2.2	Net Capitalized Asset Tax - Non-income
2.3	Debt Capitalized
2.4	Real Estate Taxes
2.5	Other (See Asset A/C 2)
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 # 9502.2

Table 4	1	2	3
Line #	Description Expense	Amount Not Disallowed	Disallowed Amount
4.1		0	0
4.2		151	151
4.3		0	0
4.4		0	0
4.5		0	0
400	Total Other Operating Expenses	151	151

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE Mortgages & Notes

Supplemental Note 1: Report of mortgages and notes payable whether or not interest expense is incurred on this schedule. Each new note should be reported with all data fields completely filled in. New mortgages or enhancements of existing mortgages must be reported on a separate line. Total Mortgages and Notes as of December 31 and Total Expenses must match amounts reported in Part II Financial information above.

Mortgages and Notes Supporting Fixed Assets

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 (approx)	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 (B)	Period Expense (C)	Total Fixed Interest (Amortization, Interest and Period Expense) (B + (C) + D)
1.1	Mortgage	WELLS FARGO	No	12/28/2005	12/15/2015	240	1,000	1,200,000	10,000	9,900	1,190,000		45,462			1,144,538	4%	45,462		45,462
1.2													0			0				0
1.3													0			0				0
1.4													0			0				0
1.5													0			0				0
1.6													0			0				0
1.7													0			0				0
1.8													0			0				0
100	TOTALS							1,200,000	10,000	9,900	1,190,000		45,462			1,144,538		45,462		45,462

Equals Sum of A/C # 1400.0, 1400.0, and 1400.0

Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party Select Yes/No	Beginning Balance Jan 1	New Loan Amount	Start Date	Principal Payments	Ending Balance Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
2.6							0		
200	TOTALS						0		0

Equals the sum of A/C # 2000.0, 2000.0, 2000.0, and 2000.0

Equals A/C # 9502.2