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
	Reconciliation of Cost Reported Net Income to Financial Statement (Book) Net Income	Table 4
Resident Days	Resident Days January 1 - March 31	Table 1
	Resident Days April 1 - June 30	Table 2
	Resident Days July 1- September 30	Table 3
	Resident Days October 1 - December 31	Table 4
	Annual Resident Day January 1 - December 31	Table 5
	Additional Patient Day Information	Table 6
Claimed Fixed Assets	Claimed Fixed Asset Expenses	Table 1
	Other Claimed Fixed Asset Expenses	Table 2
	Total Claimed Fixed Asset Expenses	Table 3
	General Fixed Costs Information	Table 4
	Changes in Facility or Realty Company Ownership	Table 5
	New Facilities, Major Additions and Substantial Capital Expenditures	Table 6
	Determination of Need Project Details	Table 7
Mortgages & Notes	Mortgages and Notes Supporting Fixed Assets	Table 1
	Working Capital Debt	Table 2
Wages & Benefits	Detail of Staff, Hours, Salary, and Benefits by Position	Table 1
Footnotes	Footnotes and Explanations	Table 1
Certification	Certification by Preparer	Table 1
	Certification by Owner, Partner, or Officer	Table 2
HCF-3 RH - Management Company	Preparer to Complete Paper Version	NA
HCF-2 RH - Realty Company	Part I - Facility Specific Realty Company Information and Disclosures	Part I
	Part II - Condensed Facility Specific Realty Company Financial Information	Part II
	Part III - Facility Specific Realty Company Claimed Fixed Asset Expenses	Part III
	Part IV - Facility Specific Realty Company Mortgages & Notes Payable	Part IV

RESIDENTIAL CARE FACILITY 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	5510057
1.2	Provider ID/MMIS ID	110164959A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	IVY HILL ASSISTED CARE
1.5	Street Address	337 MAIN ST
1.6	City	HAVERHILL
1.7	Zip	01830
1.8	Telephone	978-374-8861
1.9	Federal Employer Identification Number	85-0872955
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)	0
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.	30
1.19	Enter the facility's constructed bed capacity.	30
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)	9/23/2020
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.	IVY HILL 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	01/01/2023	12/31/2023	30
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	IVY HILL ASSISTED CARE
2.3	Title	PARTNER
2.4	Street Address	337 MAIN ST
2.5	City	HAVERHILL
2.6	State	MA
2.7	Zip Code	01830
2.8	Phone Number	978-374-8861
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

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	IVY HILL ASSISTED CARE	337 MAIN ST, HAVERHILL, MA	100.0%	Corporation	Direct
1.2	IVY HILL 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 SIDEEKA	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	VPN	Name of Owner	Company Address	% Ownership
2.1	LINCOLN HILL MANOR RH	5510009	0	SPENCER	100%
2.2	BROOKHAVEN ASSISTED CARE	5510048	0	WEST BROOKFIELD	20%
2.3	CRESCENT MANOR ASSISTED CARE	5510060	0	GRAFTON MA	100%
2.4	E. CATHERINE REST HOME	5510066	0	WEYMOUTH 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	IVY HILL ASSISTED CARE		VARIOUS		IVY HILL 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	127,500		**127,500**	4110.1		
4.2	IRSHAD SIDEEKA	SERVICES	127,500		**127,500**	4110.1		
4.3	JAMSHED KHAN	SERVICES	127,500		**127,500**	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%	127,500							**127,500**
5.2	Owner	IRSHAD SIDEEKA	MANAGER	20.00%	127,500							**127,500**
5.3	Owner	JAMSHED KHAN	MANAGER	20.00%	127,500							**127,500**
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%**	127,500			100				**127,600**
6.2	IRSHAD SIDEEKA	ADMINISTRATOR	100.00%				**100.00%**	127,500			100				**127,600**
6.3	JAMSHED KHAN	ADMINISTRATOR	100.00%				**100.00%**	127,500			100				**127,600**
6.4	KIMBERLY COOPER	RP			100.00%		**100.00%**	69,734		6,276	837				**76,847**
6.5	INES RUIZ	RP			100.00%		**100.00%**	45,122		4,061	541				**49,724**

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	69,552
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**	**69,552**
		Accounts Receivable	
1.5	1080.0	Private Patients	-
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	22,764
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**	**22,764**
		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	209,742
1.13	1185.0	Other Loans Receivable	-
1.300	**1150.0**	**Total Loans Receivable**	**209,742**
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**	**302,058**

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**	**302,058**

Current Liabilities			
Table 4			1
Line #	Account #	**Description**	**Account Balance**
		Accounts Payable	
4.1	2020.0	Trade Payables	-
4.2	2030.0	Accrued Expenses	2,672
4.3	2047.0	Due to Commonwealth of MA	-
4.100	**2010.0**	**Total Accounts Payable**	**2,672**
4.4	2050.0	Patient Funds Due	-
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	-
4.6	2120.0	Subsidiaries and Affiliates	-
4.7	2130.0	Banks	-
4.8	2140.0	Motor Vehicles	-
4.9	2150.0	Other Short-Term Financing	-
4.10	2160.0	Payment Due Within One Year on Long-Term Debt *	-
4.200	**2100.0**	**Total Notes and Loans Payable**	**-**
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	-
4.12	2200.0	Accrued Payroll Tax Withheld	-
4.13	2210.0	Accrued Employee Taxes Payable	25,902
4.14	2220.0	Other Payroll Liabilities	-
4.300	**2180.0**	**Total Accrued Salaries and Payroll Liabilities**	**25,902**
		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**	**28,574**

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**	**28,574**

Net Worth			
Table 6			1
Line #	Account #	**Description**	**Account Balance**
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	(134,560)
6.2	2530.0	Proprietor Drawings	0
6.3	2540.0	Partner Drawings	0
6.4	2550.0	Net Profit(Loss) - Current Year	408,044
6.100	**2510.0**	**Total Proprietorship or Partnership Capital**	**273,484**
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**	**302,058**

Balance Sheet Check			
Table 7			1
Line #	Account #	**Description**	**Account Balance**
7.1	**1000.0**	**Total Assets**	302,058
7.2	**2000.0**	**Total Liabilities and Net Worth**	302,058
		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	3021.1	Private	151,520
1.2	3022.5	DTA	357,965
1.3	3022.6	MA DTA Patient Resource Income	871,832
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	592,687
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	3031.1	Private	0
1.11	3032.5	Medicaid (DMA)	0
1.12	3032.7	Non-MA Medicaid	0
1.13	3033.1	MA Commission for the Blind	0
1.14	3033.2	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	Bad Debt Recovery	0
1.19	3170.0	Prior Year Retroactive Adjustment	0
1.20	3180.0	Interest Income	0
1.21	3194.0	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**	**1,974,004**

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	3	4
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (9945.0)	Automatically Disallowed Expenses (9939.0)	Total Allowable Expenses
Administrative Expenses						
2.1	4110.1	Administrative/Responsible Person Salaries	240,000			240,000
2.2	4125.1	Officer Salaries*	0		0	0
Other Expenses						
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Itemize Salaries)	17,248			17,248
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	3,500			3,500
2.5	4160.3	Management Fees	0		0	0
2.6	4160.6	Management Consultants*	0		0	0
2.100	**4130.1**	**Total Other Expenses**	**20,748**	**0**	**0**	**20,748**
2.200	**4100.0**	**Total Administrative Expenses**	**260,748**	**0**	**0**	**260,748**
General Supplies & Expenses						
2.7	4250.5	Office Supplies	2,209			2,209
2.8	4261.5	Phone	2,997			2,997
2.90	4262.6	Directory Advertising	0		0	0
2.300	**4260.0**	**Total Telephone Expenses**	**2,997**	**0**	**0**	**2,997**
Travel Expenses						
2.10	4275.5	Motor Vehicle Expense*	0			0
2.11	4280.5	Conventions and Meetings	0			0
2.400	**4270.5**	**Total Travel Expenses**	**0**	**0**		**0**
Advertising Expenses						
2.12	4295.7	Help Wanted	0			0
2.13	4298.7	Promotional	4,208		(4,208)	0
2.500	**4290.0**	**Total Advertising Expenses**	**4,208**	**0**	**(4,208)**	**0**
Licenses and Dues Expenses						
2.14	4301.7	Licenses and Dues: Patient Care Related Portion	4,613			4,613
2.15	4302.3	Licenses and Dues: Not Related to Patient Care	0		0	0
2.600	**4300.0**	**Total Licenses and Dues Expenses**	**4,613**	**0**	**0**	**4,613**
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	**4305.0**	**Total Education and Training Expenses**	**0**	**0**		**0**
Employee 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	0
2.800	**4310.0**	**Total Employee Benefits**	**0**	**0**	**0**	**0**
Accounting Expenses						
2.23	4350.3	Accounting: Appeal Services	0		0	0
2.24	4360.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	10,162			10,162
2.900	**4340.0**	**Total Accounting Expenses**	**10,162**	**0**	**0**	**10,162**
Legal Expenses						
2.25	4380.3	Legal: Appeal Service	0		0	0
2.26	4385.7	Legal: Division of Administrative Law Appeals - Filing Fees	0		0	0
2.27	4390.7	Other Legal	0		0	0
2.1000	**4370.0**	**Total Legal Expenses**	**0**		**0**	**0**
Payroll Taxes						
2.28	4411.1	Payroll Taxes - Other	60,930			60,930
2.29	4411.2	Payroll Taxes - Officers	0		0	0
2.1100	**4400.0**	**Total Payroll Taxes**	**60,930**	**0**	**0**	**60,930**
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 *	64,983			64,983
2.32	4432.7	Key Person Insurance	0		0	0
2.33	4590.8	Insurance: Building Improvements and Equipment	0		0	0
2.34	4424.1	Workers' Comp - Other	9,877			9,877
2.35	4424.2	Workers' Comp - Officers	0		0	0
2.36	4426.1	Group Life/Health - Other	0			0
2.37	4426.2	Group Life/Health - Officers	0		0	0
2.1200	**4420.0**	**Total Insurance Expenses**	**74,860**	**0**	**0**	**74,860**
2.38	4415.0	Interest on Late Payments, Penalties	0		0	0
2.39	4430.0	Interest on Working Capital			0	0
2.40	4435.0	Pre-Opening Expenses	0		0	0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	2,891			2,891
2.1300	**4200.0**	**Total General Supplies and Expenses**	**162,870**	**0**	**(4,208)**	**158,662**

Table 2A : Detail of Clerical Salaries

Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	SADAF TAIUDDIN	RECORD KEEPING	A/R & A/P AND PAYROLL	17,248
2A.2				
2A.3				
2A.4				
2A.5				
2A.6				
2A.7				
2A.8				
2A.9				
2A.10				
2A.11				
2A.12				
2A.13				
2A.14				
2A.15				
2A.16				
2A.100		**Total Clerical Salaries**		**17,248**

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 1: 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	12/31/2023	2,700	A	PREPARATION OF HCF REPORTS
2B.2	IRFAN HAQUI CPA	12/31/2023	7,462	C	CORPORATE TAX PREP & BOOKKEEPING
2B.3		12/31/2023	0	C	ASSET ALLOCATION
2B.4					
2B.5					
2B.100		**Sub-Total**	**10,162**		

Part II: Employee's Responsibilities Only

Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities	% of time
2B.6						
2B.7						
2B.8						
2B.9						
2B.200		**Sub-Total**	**0**			
2B.300		**Total Other Accounting**	**10,162**			

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

2.42	4510.8	Real Estate Taxes	25,714		(25,714)	0
2.43	4515.8	Personal Property Taxes*	0		0	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)	-		0	0
2.45	4535.8	Rent - Real Property	180,000		(180,000)	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	0		0	0
2.52	4585.8	Depreciation - Software/Limited Life Assets	0		0	0
2.1400	**4540.0**	**Total Fixed Costs**	**205,714**		**(205,714)**	**0**
Plant Operation, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	11,980			11,980
2.54	5110.3	Plant Operations, Maintenance & Security - Purchased Service	22,622			22,622
2.55	5115.5	Plant Operations, Maintenance & Security - Supplies and Expenses	26,500			26,500
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	79,997			79,997
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	78,336			78,336
2.1500	**5100.0**	**Total Plant Operation, Maintenance & Security**	**219,435**	**0**		**219,435**
Dietary						
2.58	5205.1	Dietary - Salaries	84,780			84,780
2.59	5220.5	Dietary - Food	98,664			98,664
2.60	5221.3	Dietary - Purchased Service	0			0
2.61	5231.1	Dietician - Salary	0			0
2.62	5233.3	Dietician - Purchased Service	0			0
2.63	5235.5	Dietary - Supplies and Expenses	0			0
2.1600	**5200.0**	**Total Dietary**	**183,444**	**0**		**183,444**
Laundry						
2.64	5310.1	Laundry - Salaries	0			0
2.65	5320.3	Laundry - Purchased Service	0			0
2.66	5330.5	Laundry - Supplies and Expenses	0			0
2.67	5340.5	Laundry - Linen and Bedding	0			0
2.1700	**5300.0**	**Total Laundry**	**0**	**0**		**0**
Housekeeping						
2.68	5410.1	Housekeeping - Salaries	25,400			25,400
2.69	5415.3	Housekeeping -Purchased Service	0			0
2.70	5420.5	Housekeeping - Supplies and Expenses	0			0
2.1800	**5400.0**	**Total Housekeeping**	**25,400**	**0**		**25,400**
Nursing						
Registered Nurses						
2.71	6030.1	RN Salaries	5,100			5,100
2.72	6035.3	RN Purchased Service	0			0
2.73	6041.1	LPN Salaries	0			0
2.74	6042.3	LPN Purchased Service	0			0
Nurses Aides						
2.75	6051.1	Nurses Aides Salaries	484,663			484,663
2.76	6052.3	Nurses Aides Purchased Service	0			0
2.1900	**6000.0**	**Total Nursing**	**489,763**	**0**		**489,763**
Medical Services						
2.77	6504.1	Quality Assurance Professional	0			0
2.78	6507.1	Community Support Coordinator	0			0
Physicians' 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 Physicians' Services**	**0**	**0**		**0**
Medical Supplies & Drugs						
2.81	6520.5	Legend Drugs	2,986		(2,986)	0
2.82	6522.5	House Supplies Not Resold	0			0
2.83	6523.5	Resold to Private Patients	0		0	0
2.2100	**6520.0**	**Total Medical Supplies and Drugs**	**2,986**	**0**	**(2,986)**	**0**
2.84	6530.0	Pharmacy Consultant				0
2.85	6540.0	Social Service Worker (Including Behavioral Health)				0
2.2200	**6500.0**	**Total Medical Services**	**2,986**	**0**	**(2,986)**	**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	0
2.88	7012.2	Direct Restorative Therapy Benefits	0		0	0
2.89	7013.3	Indirect Restorative Therapy Consultants	0			0
2.90	7014.3	Direct Restorative Therapy Consultants	0		0	0
2.2300	**7010.0**	**Total Restorative Therapy**	**0**	**0**	**0**	**0**
Recreational Therapy						
2.91	7021.1	Recreational Therapy - Salaries	15,600			15,600
2.92	7022.3	Recreational Therapy - Purchased Service	0			0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	0			0
2.94	7024.8	Recreational Therapy - Transportation	0		0	0
2.2400	**7020.0**	**Total Recreational Therapy**	**15,600**	**0**	**0**	**15,600**
2.2500	**7000.0**	**Total Restorative & Recreational Therapy**	**15,600**	**0**	**0**	**15,600**
Bad Accts.-Taxes-Refunds-Day Care						
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care	0		0	0
2.96	8015.0	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 Bad Accts.-Taxes-Refunds-Day Care**	**0**		**0**	**0**
200	**4000.0**	**Total Expenses**	**1,565,960**	**0**	**(212,908)**	**1,353,052**
			A/C # 4000.0	**A/C #9545.0**	**A/C # 9939.0**	

Table 2C: Detail of Other Operating Expenses

Line #	Description	Amount
2C.1	BANK CHARGES	1,703
2C.3	CORI	614
2C.4	MISC & DONATIONS	574
2C.100	**Total**	**2,891**

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	Amount
3.1	4000.0	Total Reported Operating Expenses	1,565,960
3.2	9945.0	Less: Self-Disallowed Expenses	0
3.3	9939.0	Less: Automatically Disallowed Expenses	(212,908)
3.100	**4001.1**	**Total Non-Allowable Expenses**	**(212,908)**
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)	13,700
3.6	9963.3	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	215,958
3.9	9302.6	Allocated Direct Variable (Dietican, Indirect Therapy & QA) Management Company Add-Back Expenses	
3.10	9302.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses	
3.200	**4001.2**	**Total Allowable Add-Back Expenses**	**229,658**
3.41	NA	Less: Recoverable Income (offsetting operating expenses)	0
300	**4002.0**	**Total Allowable Operating Expenses Claimed**	**1,582,710**

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income			
Table 4			1
Line #	Account #	Description	Amount
Cost Report Net Income			
4.1	3000.0	Total Cost Report Income	1,974,004
4.2	4000.0	Total Cost Report Expenses	1,565,960
4.100		**Net Income (Loss) Cost Report**	**408,044**
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	**1974004**
4.6		Variance Between Cost Report and Financial Statements: Expenses	**1565960**
4.7		Variance Between Cost Report and Financial Statements: Net Income	**408044**
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	
4.300		**Total Reconciling Items**	**0**
Reconciliation			
400		**Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: Net Income *****	**408,044**

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	751
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,600
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	298
100	**0200.0**	**Total Resident Days January 1 - March 31**	**2,649**

Resident Days April 1 - June 30			
Table 2	Account #		1
Line #		**Payer Description**	**Reported Days**
2.1	0310.5 & 0310.0	DTA Days	864
2.2	0312.5 & 0312.0	Massachusetts EAEDC	1,479
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	272
200	**0300.0**	**Total Resident Days April 1 - June 30**	**2,615**

Resident Days July 1 - September 30			
Table 3	Account #		1
Line #		**Payer Description**	**Reported Days**
3.1	0410.5 & 0410.0	DTA Days	869
3.2	0412.5 & 0412.0	Massachusetts EAEDC	1,342
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	224
300	**0400.0**	**Total Resident Days July 1 - September 30**	**2,435**

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	943
4.2	0512.5 & 0512.0	Massachusetts EAEDC	1,183
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	153
400	**0500.0**	**Total Resident Days October 1 - December 31**	**2,279**

Annual Resident Days January 1-December 31			
Table 5	Account #		1
Line #		Payer Description	Total Reported Days
5.1	0610.5 & 0610.0	DTA Days	**3,427**
5.2	0612.5 & 0612.0	Massachusetts EAEDC	**5,604**
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	**947**
500	**0600.0**	**Total Annual Resident Days**	**9,978**

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	9
6.2	0150.0	Number of Discharges	11
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	406,600		0	406,600					
1.3	Building HCF-4			0	0	2.50%	0			0
1.4	Building HCF-2	662,500		0	662,500	2.50%			120,240	120,240
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			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**	**1,069,100**	**0**	**0**	**1,069,100**		**0**	**0**	**120,240**	**120,240**

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	70,004	70,004
2.2	MA Corporate Excise Tax - Non-Income Portion	0	-	0
2.3	Building Insurance	0	-	0
2.4	Real Estate Taxes	25,714	-	25,714
2.5	Personal Property Taxes	0	-	0
2.6	Other Claimed Fixed Assets**		-	0
200	**Total Claimed Fixed Asset Other Expenses**	**25,714**	**70,004**	**95,718**

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	215,958	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			-	-		-	-		
2.2			-	-			-		
2.3			-	-			-		
2.4							-		
2.5							-		
2.6							-		
200	**TOTALS**						-		-
							A/C # 2100.0 less 2160.0		**A/C # 4430.0**

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : WAGES AND BENEFITS

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

Table 1		1	2	3	4	5	6	7
Line #	Description	Number of FTE (Round to one decimal place)	Number of Staff (Round to one decimal place)	Total Hours (Round to one decimal place)	Total Salaries	Group Life/Health Benefits	Pensions	Other Benefits
1.1	Staff Development	#VALUE!			-			
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.3		599.0	11,980			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,002.0	4.0	4239.0	84,780			
		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	00,000.6	2.0	1270.0	25,400			
		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	00,000.4		780.0	15,600			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,000.6	2.0	1200.0	240,000			
		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	00,000.4		784.0	17,248			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0	1.0	68.0	5,100			
		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	00,010.9	40.0	22769.0	484,663			
		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.			
Cost Report	**Schedule Name**	**Line #/ / Line Name**	**Explanation**
HCF-4	Balance Sheet	Line # 3.10/ Other	
HCF-4	Profit or Loss Schedule	Line # 1.15 /Endowment & Other Nonrecoverable Income	X 0
HCF-4	Profit or Loss Schedule	Line # 2.20 /Employee Benefits - Pensions	
HCF-4	Profit or Loss Schedule	Lines # 1.5, 2.5, 3.5, 4.5/Veterans Administration and Other Public	
HCF-4	Profit or Loss Schedule	Line # 2.6/ Other Claimed Fixed Assets	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #3650.0/Other Income	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9321.1/Clerical	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9323.7/Other Expenses	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9399.6/Total Other Administrative, Variable & DON Costs	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9379.0/Miscellaneous	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9391.0/Other Property Costs	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #1980.0/Other	
HCF-4	General	Line #1.30/Report of unpaid workers expenses	
HCF-4	General	Line #1.31/Cost-splitting methodology for employees whose salaries are reported in more than one account.	
HCF-4	General	Line # 1.32/Details of accrued expenses not related to the current cost report period.	
HCF-4	Profit or Loss Schedule	CELL F104 in Profit Loss is protected	

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:	5/14/2024	

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	5/14/2024	

RESIDENTIAL CARE FACILITY FY2023 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 Profit or Loss Schedule account # 6120.8 "Rent 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 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
1.1	Realty Company Name	SKY HILL REALTY LLC
1.2	FEIN	-
1.3	Realty Company CBR/LD #	-
1.4	Balance Sheet Date	12/31/2023
1.5	Realty Company Address	537 MAIN ST
1.6	City	WAVERHILL
1.7	Zip	02458
1.8	Telephone	978-370-9861

IMPORTANT: Tables 2 through 6 are an integral part of the HCF-4 cost report. These tables must be completed in its entirety. When completing these tables the following definitions of direct and indirect beneficial owner apply: 1) A ***direct owner*** is defined as a person or entity having any rights or benefits of ownership and having ***an interest of record*** in ay 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	1	2	3	4	5
Line #	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Direct or Indirect?
2.1	CASTALL ASSISTED CARE	537 MAIN ST, WAVERHILL, MA	100.0%	Corporation	Direct
2.2	SKY HILL REALTY	537 MAIN ST, WAVERHILL, MA	100.0%	Corporation	Direct
2.3	XAVIER FULLERTON	370 CLAXTON RD, BRIDGELAKE, MA	33.3%	Person	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 3	1	2	3	4	5
Line #	Nursing and/or Rest Home	NPN	Name of Owner	Company Address	% Ownership
3.1	CONCORD HILL MANOR INC	5550009	0	SPENCER	100.00%
3.2	BRANDYWINE ASSISTED CARE	5550508	0	WEST BRIDGEFIELD	50.00%
3.3	CHESTNUT MANOR ASSISTED CARE	5550900	0	BRIGHTON MA	100.00%
3.4	ST. CATHERINE REST HOME	5550900	0	REVERE/LYN MA	100.00%
3.5					

Indebtedness

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

Table 4	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
4.1							
4.2							
4.3							
4.4							
4.5							

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 5	1	2	3	4	5	6	7	8
Line #	Entity/Person	Goods/Services	Billing/Compensation	Mark up	Cost	Account Posted	Name of Owner	% Ownership
5.1	-	-	-	-	-	-	-	-
5.2	-	-	-	-	-	-	-	-
5.3	-	-	-	-	-	-	-	-
5.4	-	-	-	-	-	-	-	-
5.5	-	-	-	-	-	-	-	-
5.6	-	-	-	-	-	-	-	-

Proprietor, Partnership, or Corporate Information

This schedule is used to report the names of the legal owners of the business and to disclose the salary and other compensation paid to owners as well as what accounts were charged. Sole proprietors should report the same amount as reported in the 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 6	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
6.1		SEE HCF-2										-
6.2												-
6.3												-
6.4												-
6.5												-
6.6												-
6.7												-
6.8												-

Five Highest Paid Salaries

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

Table 7	1	2	3	4	5	6	7	8	9	10	11	12	13	14
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
7.1	NONE						0.00%	-	-	-	-	-	-	-	-
7.2							0.00%	-	-	-	-	-	-	-	-
7.3							0.00%	-	-	-	-	-	-	-	-
7.4							0.00%	-	-	-	-	-	-	-	-
7.5							0.00%	-	-	-	-	-	-	-	-

Part II: Condensed Facility Soecific Realty Comoanv 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	Explanation
1.1	4020.0	Rent/Interest From Facility Record Income	180,000	
1.2	4620.0	Other Rental Income		
1.3	4630.0	Other Income	0	
1.4	4640.0	Recoverable Fund Asset Income		
100	**4000.0**	**Total Income Reported**	**180,000**	

Table 2 ***Expenses***

Line #	Account #	Description	Reported Amount	
2.1	5540.0	Real Estate Taxes	0	
2.2	5630.5	Personal Property Taxes	0	
2.3	5620.0	Long Term Interest (Mortgages & Notes schedule)	70,000	
2.4	5625.5	Working Capital Interest (Mortgages & Notes schedule)	0	
2.5	5560.0	Interest on Late Payments, Penalties		
2.6	5647.0	Other Expenses **		Explain:
2.7	5550.0	Depreciation: Building	120,240	
2.8	5660.0	Depreciation: Improvements	0	
2.9	5670.0	Depreciation: Equipment	0	
2.10	5675.0	Depreciation: Software/Limited Life Assets	0	
2.11	5580.0	Insurance: Building, Building Improvements, Equipment	0	
2.12	6000.0	Other Operating Expenses	13,700	Explain:
200	**6000.0**	**Total Expenses Reported**	**203,940**	

Table 3 ***Assets***

Line #	Account #	Description	Reported Amount	
3.1	1010.0	Cash - Checking Account	5,000	
3.2	1030.0	Cash - On hand	0	
3.3	1020.0	Cash - Other	0	
3.4	1100.0	Loans Receivable - Due from Officers/Owners	0	
3.5	1170.0	Loans Receivable - Due from Employees	0	
3.6	1180.0	Loans Receivable - Due from Subsidiaries/Affiliates	0	
3.7	1189.0	Other Loans Receivable	0	
3.8	1270.0	Prepaid Interest	0	
3.9	1280.0	Prepaid Insurance	0	
3.10	1600.0	Other Prepaid Expenses	0	Explain:
3.11	1910.0	Other Current Assets	0	Explain:
3.12	1610.0	Land – Cost	343,000	
3.13	1620.1	Building – Cost	2,281,500	
3.14	1622.2	Building – Accumulated Depreciation	(624,642)	
3.15	1651.1	Building Improvements – Cost	0	
3.16	1652.2	Building Improvements – Accumulated Depreciation	0	
3.17	1651.1	Other Improvements – Cost	0	
3.18	1652.2	Other Improvements – Accumulated Depreciation	0	
3.19	1651.1	Equipment – Cost	0	
3.20	1652.2	Equipment – Accumulated Depreciation	0	
3.21	1750.1	Motor Vehicles – Cost	0	
3.22	1750.2	Motor Vehicles – Accumulated Depreciation	0	
3.23	1710.1	Software/Limited-Life Assets - Cost	0	
3.24	1710.2	Software/Limited-Life Assets – Accumulated Depreciation	0	
3.25	1900.0	Other Deferred Charges and Other Non-Current Assets	0	
3.26	1970.0	Subsidiaries & Investments	0	
3.27	1971.1	Mortgage Acquisition Cost	75,021	
3.28	1971.2	Accumulated Amortization of Mortgage Acquisition Cost	(14,033)	
300	**1000.0**	**Total Assets**	**1,863,463**	

Table 4 ***Liabilities***

Line #	Account #	Description	Reported Amount
4.1	2110.0	Notes/Loans Payable to Officer, Owner, Related Parties	0
4.2	2120.0	Notes/Loans Payable to Subsidiaries and Affiliates	0
4.3	2130.0	Notes/Loans Payable to Banks	0
4.4	2150.0	Other Short-Term Financing	0
4.5	2160.0	Long-Term Debt, Current Portion *	0
4.6	2180.0	Accrued Taxes – Realty and Management	0
4.7	2190.0	Other Current Liabilities	0
4.8	2210.0	Mortgages *	2,008,572
4.9	2310.0	Other Long-Term Debt *	0
400		**Total Liabilities**	**2,008,572**

Table 5 ***Net Worth***

Line #	Account #	Description	Reported Amount
5.1	3110.0	Proprietorship or Partnership Capital	53,085
5.2	3120.0	Corporate Shares	0
5.3	3130.0	Partnership/Member LLC Shares	(174,244)
5.4	3140.0	Contributions	0
5.5	3150.0	Net Profit/(Loss) Year to Date	(23,944)
5.6	3220.0	Capital Stock	0
5.7	3230.0	Additional Paid-in Capital	0
5.8	3620.0	Treasury Stock	0
5.9	3650.0	Retained Earnings	0
500		**Total Net Worth**	**(145,103)**
600		**Total Liabilities and Net Worth**	**1,863,463** Assets Equals Liabilities and Net Worth

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 publicly aided residents. Claimed deletions include retired, sold, written-off, damaged, and fully depreciated assets. If the realty company owns fixed assets of other nursing, non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must be reported or disallowed on this schedule in column 7 "Non Allowable Depreciation Expense". The allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 1 Line #	Description	1 Allowable Cost Basis Beginning Balance	2 Claimed Additions	3 Claimed Deletions	4 Allowable Cost Basis Ending Balance	5 Depreciation %	6 Depreciation Expense Reported on Financial Statements	7 Non Allowable Depreciation Expense or Add-Backs	8 Claimed HCP-2 001 Depreciation Amounts
1.1	Land HCP-2	606,400			606,400				
1.2	Building HCP-2	662,500			662,500		120,250		120,250
1.3	Improvements HCP-2				0	5.00%	0		0
1.4	Equipment HCP-2				0	10.00%	0		0
1.5	Software (Limited Life Assets) HCP-2				0	33.33%	0		0
100	**Total Claimed Fixed Asset Depreciation Expense**	1,269,300	0	0	1,269,300		120,250	0	120,250

Claimed Other Fixed Asset Expenses

Table 2 Line #	Description	1 Claimed Fixed Asset Expenses - Realty Company (HCP 2 001
2.1	Long-Term Interest Claimed *	70,000
2.2	MA Corporate Excise Tax - Non-Income Section	
2.3	Building Insurance	0
2.4	Real Estate Taxes	0
2.5	Personal Property Taxes	0
2.6	Other **	0
2.7	Other Recoverable Fixed Asset Income	
200	**Total Claimed Fixed Asset Other Expenses**	70,000

Total Claimed Fixed Asset Expenses

Table 3 Line #	Description	1 Amount	
300	Total Claimed Fixed Asset Expenses	190,250	A/C # 9510.1

Detail of Other Operating Expenses A/C # 9502.2

Table 4 Line #	Describe Expense	1 Reported Expense	2 Amount Self Disallowed	3 Claimed Amount	
4.1	Bad & Worthless Loans	12,500		12,500	
4.2	Bank Charges	1,000		1,000	
4.3		0		0	
4.4		0		0	
4.5		0		0	
400	Total Other Operating Expenses	13,500	0	13,500	A/C # 9502.2
		A/C # 9590.0			

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE - Mortgages & Notes

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

Mortgages and Notes Supporting Fixed Assets

Table 1 Line #	1 Select Type of Notes Payable	2 Lender Name	3 Related Party (Select Yes/No)	4 Date Mortgage Acquired	5 Due Date	6 Number of Months Amortized	7 Monthly Payments	8 Original Loan Amount	9 Mortgage Acquisition Costs	10 Amortization of Mortgage Acquisition Costs (A)	11 Beginning Loan Balance Jan 1	12 Beginning Balance - New Loans	13 Principal Payments	14 Pay Off Amount	15 Pay Off Date	16 Ending Loan Balance Dec 31	17 Interest Rate %	18 Interest Expense (B)	19 Period Expenses (C)	20 Total Fixed Interest (Amortization, Interest and Period Expenses) (A) + (B) + (C)
1.1	Mortgage	MARKETING MAVEN	No	9/19/2020	09/19/2040	240	4,000	1,199,000	29,926	5,000	1,152,577	-	(47,077)			1,087,426	6%	65,000		70,000
1.2	Mortgage	CBIA - GRANITE STATE CDC	No	11/15/2000	11/15/2030	240	3,997	858,000	35,926		753,000	-	(2,000)			805,000	7.07%			0
1.3	Mortgage	CAPITAL & SUSQUEHITA SALES	No	9/19/2020	09/19/2030	48	5,192	300,000			300,000	-	(24,000)			230,000	5.00%			0
1.4												-				0				0
1.5												-				0				0
1.6												-				0				0
1.7												-				0				0
1.8												-				0				0
100	TOTALS								71,021	5,000						2,122,426		65,000	0	70,000
																Equals Sum of A/C #s 2300.0, 2310.0, and				Equals A/C # 9545.0

Working Capital Debt

Table 2 Line #	1 Lender Name	2 Related Party (Select Yes/No)	3 Beginning Balance - Jan 1	4 New Loan Amount	5 Start Date	6 Principal Payment	7 Ending Balance - Dec 31	8 Interest Rate %	9 Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
2.6							0		
200	TOTALS								0
							Equals the sum of 2310.0, 2320.0, 2330.0, and 2330.0		Equals A/C# 9505.5