

Rest Home Cost Report User Guide

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

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

Tips For Completing the Cost Report

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

Use whole dollar amounts.

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

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

Cost Report Instructions

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

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

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

Cost Report Schedule and Table Index

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

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : GENERAL INFORMATION

Please check one:

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

Facility Information

Table 1	1
Line #	Description
1.1	VPN 5510009
1.2	Provider ID/MMIS ID 110088268A
1.3	Balance Sheet Date (MM/DD/YYYY) 12/31/2022
1.4	Name of Facility LINCOLN MANOR REST HOME
1.5	Street Address 53 LINCOLN STREET
1.6	City SPENCER
1.7	Zip 01562
1.8	Telephone 508-885-3338
1.9	Federal Employer Identification Number 27-3803058
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) PRESIDENT
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. 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) 03/01/2011
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. KEEMIAH FUND 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	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 LINCOLN MANOR REST HOME
2.3	Title PRESIDENT
2.4	Street Address 53 LINCOLN STREET
2.5	City SPENCER
2.6	State MA
2.7	Zip Code 01562
2.8	Phone Number 508-885-3338
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 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	AWT FAMILY LLC	53 LINCOLN ST, SPENCER, MA	100.0%	Corporation	Direct
1.2	KEEMYAH FUND LLC	53 LINCOLN ST, SPENCER, MA	100.0%	Corporation	Direct
1.3	WAQAR TALUDDIN	370 CLINTON RD, BROOKLINE, MA	100.0%	Person	Indirect
1.4	SADAF TALUDDIN	370 CLINTON RD, BROOKLINE, MA	100.0%	Person	Indirect
1.5				0	0
1.6				0	0

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	BROOKHAVEN ASSISTED CARE	5510048	0	WEST BROOKFIELD MA	3%
2.2	WY HILL ASSISTED CARE	5510057	0	WATERBURY MA	33%
2.3	CRESCENT MANOR ASSISTED CARE	5510060	0	GRAFTON MA	33%
2.4	E. CATHERINE REST HOME	5510066	0	WYMOUTH MA	34%
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	AWT FAMILY LLC		VARIOUS	274,432	WAQAR TALUDDIN	
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 TALUDDIN	SERVICES	117,600		117,600	4110.1		
4.2	SADAF TALUDDIN	SERVICES	56,000		56,000	4110.1		
4.3			0		-			
4.4			0		-			
4.5			0		-			
4.6					-			

Sole Proprietor, Partnership, or Corporate Information

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

Table 5	1	2	3	4	5	6	7	8	9	10	11	12
Line #	Select Owner, Partner, Officer	Owner Name	Owner Title	% Time Devoted	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Draw	Other	Total
5.1												-
5.2												-
5.3												-
5.4												-
5.5												-
5.6												-
5.7												-
5.8												-

Five Highest Paid Salaries

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

Table 6	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Line #	Name	Title	% Time Devoted - Administrative	% Time Devoted - Plant Operation, Maintenance, and Security	% Time Devoted - Medical Services	% Time Devoted - Other	Total Time (Must equal 100%)	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Draw	Other	Total
6.1	WAQAR TALUDDIN	ADMINISTRATOR	100.00%				100.00%	133,189							133,189
6.2	SADAF TALUDDIN	CLERICAL	100.00%				100.00%	76,000							76,000
6.3	PATRICIA INNICCHERI	NURSES' AIDE			100.00%		100.00%	59,629		4,770	716				65,115
6.4	CARVIN BYRNES	NURSES' AIDE			100.00%		100.00%	41,776		3,342	505				45,619
6.5	SARAH RANKIN	NURSES' AIDE			100.00%		100.00%	30,217		2,417	363				32,997

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	47,959
1.2	1030.0	Cash - On Hand	0
1.3	1040.0	Temporary Investments	0
1.4	1050.0	Other Cash	10,829
1.100	1010.0	Total Cash and Cash Equivalents	58,788
		Accounts Receivable	
1.5	1080.0	Private Patients	-
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	185,416
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	185,416
		Loans Receivable	
1.10	1160.0	Loans Receivable from Officers/Owners	-
1.11	1170.0	Loans Receivable from Employees	-
1.12	1180.0	Loans Receivable from Affiliates/Related Parties	-
1.13	1185.0	Other Loans Receivable	-
1.300	1150.0	Total Loans Receivable	-
1.14	1190.0	Interest Receivable	-
1.15	1210.0	Supply Inventory	-
		Prepaid Expenses	
1.16	1270.0	Prepaid Interest	-
1.17	1280.0	Prepaid Insurance	8,141
1.18	1290.0	Prepaid Taxes	-
1.19	1295.0	Capitalized Pre-Opening Costs *	-
1.20	1300.0	Other Prepaid Expenses *	9,576
1.400	1260.0	Subtotal Prepaid Expenses	17,717
1.21	1310.0	Other Current Assets	-
100	1005.0	Total Current Assets	261,921

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	137,540	(135,668.00)	1,872
2.7	1700.0	Motor Vehicles	-	-	0
2.8	1710.0	Software/Limited Life Assets	-	-	0
200	1500.0	Total Non-Current Fixed Assets			1,872

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	263,793

Current Liabilities			
Table 4			
Line #	Account #	Description	1 Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	84,785
4.2	2030.0	Accrued Expenses	-
4.3	2047.0	Due to Commonwealth of MA	-
4.100	2010.0	Total Accounts Payable	84,785
4.4	2050.0	Patient Funds Due	-
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	274,432
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	274,432
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	-
4.12	2200.0	Accrued Payroll Tax Withheld	-
4.13	2210.0	Accrued Employee Taxes Payable	17,319
4.14	2220.0	Other Payroll Liabilities	-
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	17,319
		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	376,536

Long-Term Liabilities			
Table 5			
Line #	Account #	Description	1 Account Balance
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	-
5.2	2320.0	Other Long Term Debt *	-
5.100	2300.0	Total Long-Term Liabilities	0
500	N/A	Total Liabilities	376,536

Net Worth			
Table 6			
Line #	Account #	Description	1 Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	(171,639)
6.2	2530.0	Proprietor Drawings	0
6.3	2540.0	Partner Drawings	0
6.4	2550.0	Net Profit(Loss) - Current Year	58,896
6.100	2510.0	Total Proprietorship or Partnership Capital	(112,743)
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	263,793

Balance Sheet Check			
Table 7			
Line #	Account #	Description	1 Account Balance
7.1	1000.0	Total Assets	263,793

7.2	2000.0	Total Liabilities and Net Worth	263,793
		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	58,925
1.2	3022.5	DTA	440,306
1.3	3022.8	MA DTA Patient Resource Income	781,648
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	41,744
		Ancillary Services (Use Table 1A to Right to Itemize Expenses)	
1.10	3031.1	Private	0
1.11	3032.5	Medicaid (PMA)	0
1.12	3032.7	Non-MA Medicaid	0
1.13	3033.1	MA Commission for the Blind	0
1.14	3033.2	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	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	1,300,623

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

Expenses		1	2	3	4	
Table 2			Self	Automatically		
Line #	Account #	Description	Reported Expenses	Disallowed Expenses (9955.0)	Disallowed Expenses (0919.0)	Total Allowable Expenses
Administrative Expenses						
2.1	4110.1	Administrative/Responsible Person Salaries	209,185			209,185
2.2	4121.1	Officer Salaries*	0	0	0	0
Other Expenses						
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Itemize Salaries)	0	0	0	0
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	0	0	0	0
2.5	4160.3	Management Fees	0	0	0	0
2.6	4160.6	Management Consultants*	0	0	0	0
2.100	4120.0	Total Other Expenses	0	0	0	0
2.200	4100.0	Total Administrative Expenses	209,185	0	0	209,185
General Supplies & Expenses						
2.7	4250.0	Office Supplies	3,443			3,443
2.8	4261.5	Phone	3,248			3,248
2.9	4262.4	Director's Advertising	0			0
2.300	4260.0	Total Telephone Expenses	3,248	0	0	3,248
Travel Expenses						
2.10	4270.5	Motor Vehicle Expenses*	16,208			16,208
2.11	4280.3	Conventions and Meetings	0			0
2.400	4270.0	Total Travel Expenses	16,208	0	0	16,208
Advertising Expenses						
2.12	4290.7	Help Wanted	0			0
2.13	4298.7	Promotional	0	0	0	0
2.500	4290.0	Total Advertising Expenses	0	0	0	0
Licenses and Fees Expenses						
2.14	4301.7	Licenses and Fees: Patient Care Related Portion	4,239			4,239
2.15	4302.3	Licenses and Fees: Not Related to Patient Care	0			0
2.600	4300.0	Total Licenses and Fees Expenses	4,239	0	0	4,239
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	0	0
Employee Benefits						
2.20	4310.1	Employee Benefits - Pensions**	5,418			5,418
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	5,418	0	0	5,418
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)	7,600			7,600
2.900	4340.0	Total Accounting Expenses	7,600	0	0	7,600
Legal Expenses						
2.25	4380.3	Legal: Appeal Service	0			0
2.26	4385.7	Legal: Division of Administrative Law Appeals - Filing Fees	0			0
2.27	4390.7	Other Legal	500		500	0
2.1000	4370.0	Total Legal Expenses	500		500	0
Payroll Taxes						
2.28	4411.1	Payroll Taxes - Other	58,087			58,087
2.29	4411.2	Payroll Taxes - Officers	0			0
2.1100	4400.0	Total Payroll Taxes	58,087	0	0	58,087
Insurance Expenses						
2.30	4420.7	Insurance: Department of Unemployment Assistance Claims (DUAC) - A&G Portion	0			0
2.31	4421.7	Insurance: Malpractice and General Liability**	34,351			34,351
2.32	4432.7	Key Person Insurance	0			0
2.33	4439.0	Insurance: Building Improvements and Equipment	0			0
2.34	4424.1	Workers' Comp - Other	5,931		5,931	0
2.35	4424.2	Workers' Comp - Officers	0			0
2.36	4426.1	Group Life/Health - Other	31,629			31,629
2.37	4426.2	Group Life/Health - Officers	0			0
2.1200	4420.0	Total Insurance Expenses	71,911	0	0	71,911
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)	5,513			5,513
2.1300	4400.0	Total General Supplies and Expenses	176,171	0	500	176,171
2.42	4510.8	Real Estate Taxes	10,558		10,558	0
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	78,000		778,000	0
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)	0			0
2.47	4550.8	Depreciation - Building	0			0
2.48	4565.8	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	623		623	0
2.52	4585.8	Depreciation - Software/Limited Life Assets	0			0
2.1400	4540.0	Total Fixed Costs	89,179		89,179	0
Plant Operations, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	49,558			49,558
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	14,621			14,621
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	44,261			44,261
2.56	5120.1	Plant Operations, Maintenance & Security - Utilities	62,820			62,820
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs	31,898			31,898
2.1500	5100.0	Total Plant Operation, Maintenance & Security	203,099	0		203,099
Dietary						
2.58	5205.1	Dietary - Salaries	164,244			164,244
2.59	5205.2	Dietary - Food	72,819			72,819
2.60	5213.1	Dietary - Purchased Service	0			0
2.61	5213.1	Dietician - Purchased Service	400			400
2.63	5215.1	Dietary - Supplies and Expenses	0			0
2.1600	5200.0	Total Dietary	237,463	0		237,463
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	5340.1	Laundry - Linen and Bedding	0			0
2.1700	5300.0	Total Laundry	0	0		0
Housekeeping						
2.68	5410.1	Housekeeping - Salaries	65,049			65,049
2.69	5415.3	Housekeeping - Purchased Service	0			0
2.70	5420.5	Housekeeping - Supplies and Expenses	11,065			11,065
2.1800	5400.0	Total Housekeeping	76,114	0		76,114
Nursing						
Registered Nurses						
2.71	6030.1	RN Salaries	1,570			1,570
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
Nurse Aides						
2.75	6051.1	Nurse Aides Salaries	215,337			215,337
2.76	6052.3	Nurse Aides Purchased Service	0			0
2.1900	6000.0	Total Nursing	216,907	0		216,907
Medical Services						
2.77	6504.1	Quality Assurance Professional	0			0
2.78	6507.1	Community Support Coordinator	0			0
Physician Services						
2.79	6514.1	Physician Physicals	0			0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	19,080			19,080

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	2,500	A	PREPARATION OF HCF REPORTS
2B.2	RYAN HAZU, CPA	12/31/2022	5,100	C	CORPORATE TAX PREP & BOOKKEEPING
2B.3			0		
2B.4			0		
2B.5			0		
2B.100			Sub-Total	7,600	
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	7,600	

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

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	NAME CHANGES	2,764
2C.2	MISCELLANEOUS	2,749
2C.3		0
2C.100	Total	5,513

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	19,080

2-2000	6510.0	Total Physicians' Services	19,080	0	19,080
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	19,080	0	19,080
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	11,162	0	11,162
2.92	7022.3	Recreational Therapy - Purchased Service	0	0	0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	50	0	50
2.94	7024.6	Recreational Therapy - Transportation	0	0	0
2-2400	7020.0	Total Recreational Therapy	11,212	0	11,212
2-2500	7000.0	Total Restorative & Recreational Therapy	11,212	0	11,212
Ref 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	3,315	(3,315)	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	3,315	(3,315)	0
200	4000.0	Total Expenses	1,241,731	0	1,241,731
A/C # 4000.0 A/C #9545.0 A/C # 9939.0					

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses		
Table 3		\$
Line #	Account #	Description
3.1	4000.0	Total Reported Operating Expenses
3.2	9945.0	Less: Self-Disallowed Expenses
3.3	9999.0	Less: Automatically Disallowed Expenses
3-100	4001.1	Total Non-Allowable Expenses
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 Rn)
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
3.9	9302.6	Allocated Direct Variable (Dieticians, 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
3.41	N/A	Less: Recoverable Income Offsetting operating expenses
300	4002.0	Total Allowable Operating Expenses Claimed

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income		
Table 4		\$
Line #	Account #	Description
Cost Report Net Income		
4.1	3000.0	Total Cost Report Income
4.2	4000.0	Total Cost Report Expenses
4-100		Net Income (Loss) Cost Report
Financial Statement Net Income		
4.3		Financial Statement Reported Income
4.4		Financial Statement Reported Expenses
4-200		Net Income (Loss) Financial Statement
Variance		
4.5		Variance Between Cost Report and Financial Statements: Income
4.6		Variance Between Cost Report and Financial Statements: Expenses
4.7		Variance Between Cost Report and Financial Statements: Net Income
Reconciling Items		
4.8		Reconciling Item: Explain
4.9		Reconciling Item: Explain
4.10		Reconciling Item: Explain
4.11		Reconciling Item: Explain
4.12		Reconciling Item: Explain
4-300		Total Reconciling Items
Reconciliation		
400		Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: Net Income ***

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

26.2		0
26.3		0
26.4		0
26.5		0
26.100	Total	19,080

RESIDENTIAL CARE FACILITY FY2022 COST REPORT (HCF-4)

SCHEDULE : RESIDENT DAYS

Resident Days January 1 - March 31

Table 1	Account #		1
Line #		Payer Description	Reported Days
1.1	0210.5 & 0210.0	DTA Days	1,456
1.2	0212.5 & 0212.0	Massachusetts EAEDC	901
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	129
100	0200.0	Total Resident Days January 1 - March 31	2,486

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,456
2.2	0312.5 & 0312.0	Massachusetts EAEDC	854
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	124
200	0300.0	Total Resident Days April 1 - June 30	2,434

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,472
3.2	0412.5 & 0412.0	Massachusetts EAEDC	903
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	150
300	0400.0	Total Resident Days July 1 - September 30	2,525

Resident Days October 1 - December 31

Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,383
4.2	0512.5 & 0512.0	Massachusetts EAEDC	1,035
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	2,510

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	5,767
5.2	0612.5 & 0612.0	Massachusetts EAEDC	3,693
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	495
500	0600.0	Total Annual Resident Days	9,955

Additional Patient Day Information

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

Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	15
6.2	0150.0	Number of Discharges	12
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	2,500		0	2,500					
1.3	Building HCF-4			0	0	2.50%	0			0
1.4	Building HCF-2	40,945		0	40,945	2.50%			18,340	18,340
1.5	Improvements HCF-4	173,050		0	173,050	5.00%	8,653			8,653
1.6	Improvements HCF-2			0	0	5.00%			-	0
1.7	Equipment HCF-4	71,035		0	71,035	10.00%	7,104			7,104
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	287,530	0	0	287,530		15,757	0	18,340	34,097

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	3,592	3,592
2.2	MA Corporate Excise Tax - Non-Income Portion	0	-	0
2.3	Building Insurance	0	-	0
2.4	Real Estate Taxes	10,556	-	10,556
2.5	Personal Property Taxes	0	-	0
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	10,556	3,592	14,148

Total Claimed Fixed Asset Expenses

Table 3		1
Line #	Description	Total
300	Total Fixed Assets Expenses Claimed	48,245

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	WAGAR TAJUDDIN	No	251,234	23,198		-	274,432		
2.2			-	-			-		
2.3			-	-			-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						274,432		-
							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	00,000.6	1.0	1201.0	49,558			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,002.4	5.0	5047.0	164,244			
		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	00,001.1	1.0	2265.0	65,049			
		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	00,000.3	1.0	657.0	11,162			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	2.0	2080.0	209,189			
		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	1.0	34.0	1,570			
		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	00,007.3	29.0	15222.0	215,337	31,629		
		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 Profit or Loss Schedule account # 4525.8 "Rent 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	
Facility Name	
Facility Address	
Facility Phone	
Facility Fax	
Facility Email	
Facility Website	
Facility Type	
Facility Size	
Facility Age	
Facility Owner	
Facility Manager	
Facility Contact	
Facility Notes	

Table 1	Description	3
1.1	Realty Company Name	RENNHOFER FUNDS LLC
1.2	CEIN	
1.3	Realty Company Office #	
1.4	Balance Sheet Date	12/31/2022
1.5	Realty Company Address	12 LINDEN STREET
1.6	City	SPRING
1.7	Zip	05044
1.8	Telephone	508-885-1388

IMPORTANT: Tables 2 through 6 are an integral part of the IIR 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 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	JOET TARRILL III	22 UNION ST, SPENCER, MA	100.0%	Ownership	Direct
2.2	REEMAN FORD III	22 UNION ST, SPENCER, MA	100.0%	Ownership	Direct
2.3	WAGNER TALLEDD	370 CLINTON RD, BRINCLOW, MA	100.0%	Partnership	Indirect
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 Rest Home	VN#	Name of Owner	Company Address	% Ownership
1.1	BROOKHAVEN ASSISTED CARE	51-0548	0	8527 BROOKHAVEN BLVD	14.43%
1.2	JAY WALK ASSISTED CARE	51-0557	0	WALKER BLVD	33.34%
1.3	DESKONE NANNING RESTHOMES	51-0566	0	14000 75th AVE	33.34%
1.4	F. CATHERINE REST HOME	51-0562	0	WINDYFLOE RD	33.00%
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 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
8.1							
8.2							
8.3							
8.4							
8.5							

Related Party Transactions

Indicate any entity, person, or related party as defined in 301 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.)

1	2	3	4	5	6	7	8
Table 1							
Line #	Entity/Person	Goods/Services	Billing/Compensation	Mark up	Cost	Account Payable	Name of Owner
1.1					-		% Ownership
1.2					-		
1.3					-		
1.4					-		
1.5					-		
1.6					-		
1.7					-		
1.8					-		
1.9					-		
1.10					-		

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.

Line #	2	3	4	5	6	7	8	9	10	11	12	13	14
Item	Title	% Time General Administration	% Time General Prod. Operations, Maintenance, and Security	% Time General Medical Services	% Time General - Other	Fixed Time (Fixed cost)	Safety	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr./Life/Health Ins.	Other	Total
1.0	HOUSE	0.00%	0.00%	0.00%	0.00%	0.00%							
1.1		0.00%	0.00%	0.00%	0.00%	0.00%							
1.2		0.00%	0.00%	0.00%	0.00%	0.00%							
1.3		0.00%	0.00%	0.00%	0.00%	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	6000.0	Investment Income - Dividend Income	79,750	
1.2	6100.0	Other Income - Interest		
1.3	6200.0	Other Income - Dividend Income	1	
1.4	6300.0	Other Income - Dividend Income		
1.5	6400.0	Other Income - Dividend Income		
1.6	6500.0	Other Income - Dividend Income	79,751	
1.7	6600.0	Other Income - Dividend Income		
1.8	6700.0	Other Income - Dividend Income		
1.9	6800.0	Other Income - Dividend Income		
1.10	6900.0	Other Income - Dividend Income		
1.11	7000.0	Other Income - Dividend Income		
1.12	7100.0	Other Income - Dividend Income		
1.13	7200.0	Other Income - Dividend Income		
1.14	7300.0	Other Income - Dividend Income		
1.15	7400.0	Other Income - Dividend Income		
1.16	7500.0	Other Income - Dividend Income		
1.17	7600.0	Other Income - Dividend Income		
1.18	7700.0	Other Income - Dividend Income		
1.19	7800.0	Other Income - Dividend Income		
1.20	7900.0	Other Income - Dividend Income		
1.21	8000.0	Other Income - Dividend Income		
1.22	8100.0	Other Income - Dividend Income		
1.23	8200.0	Other Income - Dividend Income		
1.24	8300.0	Other Income - Dividend Income		
1.25	8400.0	Other Income - Dividend Income		
1.26	8500.0	Other Income - Dividend Income		
1.27	8600.0	Other Income - Dividend Income		
1.28	8700.0	Other Income - Dividend Income		
1.29	8800.0	Other Income - Dividend Income		
1.30	8900.0	Other Income - Dividend Income		
1.31	9000.0	Other Income - Dividend Income		
1.32	9100.0	Other Income - Dividend Income		
1.33	9200.0	Other Income - Dividend Income		
1.34	9300.0	Other Income - Dividend Income		
1.35	9400.0	Other Income - Dividend Income		
1.36	9500.0	Other Income - Dividend Income		
1.37	9600.0	Other Income - Dividend Income		
1.38	9700.0	Other Income - Dividend Income		
1.39	9800.0	Other Income - Dividend Income		
1.40	9900.0	Other Income - Dividend Income		
1.41	10000.0	Other Income - Dividend Income		
1.42	10100.0	Other Income - Dividend Income		
1.43	10200.0	Other Income - Dividend Income		
1.44	10300.0	Other Income - Dividend Income		
1.45	10400.0	Other Income - Dividend Income		
1.46	10500.0	Other Income - Dividend Income		
1.47	10600.0	Other Income - Dividend Income		
1.48	10700.0	Other Income - Dividend Income		
1.49	10800.0	Other Income - Dividend Income		
1.50	10900.0	Other Income - Dividend Income		
1.51	11000.0	Other Income - Dividend Income		
1.52	11100.0	Other Income - Dividend Income		
1.53	11200.0	Other Income - Dividend Income		
1.54	11300.0	Other Income - Dividend Income		
1.55	11400.0	Other Income - Dividend Income		
1.56	11500.0	Other Income - Dividend Income		
1.57	11600.0	Other Income - Dividend Income		
1.58	11700.0			

Table 2				
Expenses				
Line #	Account #	Description	Reported Amount	Contribution
2.1	6000.0	Investment Income - Dividend Income	79,750	
2.2	6100.0	Other Income - Interest		
2.3	6200.0	Other Income - Dividend Income	1	
2.4	6300.0	Other Income - Dividend Income		
2.5	6400.0	Other Income - Dividend Income		
2.6	6500.0	Other Income - Dividend Income	79,751	
2.7	6600.0	Other Income - Dividend Income		
2.8	6700.0	Other Income - Dividend Income		
2.9	6800.0	Other Income - Dividend Income		
2.10	6900.0	Other Income - Dividend Income		
2.11	7000.0	Other Income - Dividend Income		
2.12	7100.0	Other Income - Dividend Income		
2.13	7200.0	Other Income - Dividend Income		
2.14	7300.0	Other Income - Dividend Income		
2.15	7400.0	Other Income - Dividend Income		
2.16	7500.0	Other Income - Dividend Income		
2.17	7600.0	Other Income - Dividend Income		
2.18	7700.0	Other Income - Dividend Income		
2.19	7800.0	Other Income - Dividend Income		
2.20	7900.0	Other Income - Dividend Income		
2.21	8000.0	Other Income - Dividend Income		
2.22	8100.0	Other Income - Dividend Income		
2.23	8200.0	Other Income - Dividend Income		
2.24	8300.0	Other Income - Dividend Income		
2.25	8400.0	Other Income - Dividend Income		
2.26	8500.0	Other Income - Dividend Income		
2.27	8600.0	Other Income - Dividend Income		
2.28	8700.0	Other Income - Dividend Income		
2.29	8800.0	Other Income - Dividend Income		
2.30	8900.0	Other Income - Dividend Income		
2.31	9000.0	Other Income - Dividend Income		
2.32	9100.0	Other Income - Dividend Income		
2.33	9200.0	Other Income - Dividend Income		
2.34	9300.0	Other Income - Dividend Income		
2.35	9400.0	Other Income - Dividend Income		
2.36	9500.0	Other Income - Dividend Income		
2.37	9600.0	Other Income - Dividend Income		
2.38	9700.0	Other Income - Dividend Income		
2.39	9800.0	Other Income - Dividend Income		
2.40	9900.0	Other Income - Dividend Income		
2.41	10000.0	Other Income - Dividend Income		
2.42	10100.0	Other Income - Dividend Income		
2.43	10200.0	Other Income - Dividend Income		
2.44	10300.0	Other Income - Dividend Income		
2.45	10400.0	Other Income - Dividend Income		
2.46	10500.0	Other Income - Dividend Income		
2.47	10600.0	Other Income - Dividend Income		
2.48	10700.0	Other Income - Dividend Income		
2.49	10800.0	Other Income - Dividend Income		
2.50	10900.0	Other Income - Dividend Income		
2.51	11000.0	Other Income - Dividend Income		
2.52	11100.0	Other Income - Dividend Income		
2.53	11200.0	Other Income - Dividend Income		
2.54	11300.0	Other Income - Dividend Income		
2.55	11400.0	Other Income - Dividend Income		
2.56	11500.0	Other Income - Dividend Income		
2.57	11600.0	Other Income - Dividend Income		
2.58	11700.0			

Table 3				
Assets				
Line #	Account #	Description	Reported Amount	Contribution
3.1	6000.0	Investment Income - Dividend Income	79,750	
3.2	6100.0	Other Income - Interest		
3.3	6200.0	Other Income - Dividend Income	1	
3.4	6300.0	Other Income - Dividend Income		
3.5	6400.0	Other Income - Dividend Income		
3.6	6500.0	Other Income - Dividend Income	79,751	
3.7	6600.0	Other Income - Dividend Income		
3.8	6700.0	Other Income - Dividend Income		
3.9	6800.0	Other Income - Dividend Income		
3.10	6900.0	Other Income - Dividend Income		
3.11	7000.0	Other Income - Dividend Income		
3.12	7100.0	Other Income - Dividend Income		
3.13	7200.0	Other Income - Dividend Income		
3.14	7300.0	Other Income - Dividend Income		
3.15	7400.0	Other Income - Dividend Income		
3.16	7500.0	Other Income - Dividend Income		
3.17	7600.0	Other Income - Dividend Income		
3.18	7700.0	Other Income - Dividend Income		
3.19	7800.0	Other Income - Dividend Income		
3.20	7900.0	Other Income - Dividend Income		
3.21	8000.0	Other Income - Dividend Income		
3.22	8100.0	Other Income - Dividend Income		
3.23	8200.0	Other Income - Dividend Income		
3.24	8300.0	Other Income - Dividend Income		
3.25	8400.0	Other Income - Dividend Income		
3.26	8500.0	Other Income - Dividend Income		
3.27	8600.0	Other Income - Dividend Income		
3.28	8700.0	Other Income - Dividend Income		
3.29	8800.0	Other Income - Dividend Income		
3.30	8900.0	Other Income - Dividend Income		
3.31	9000.0	Other Income - Dividend Income		
3.32	9100.0	Other Income - Dividend Income		
3.33	9200.0	Other Income - Dividend Income		
3.34	9300.0	Other Income - Dividend Income		
3.35	9400.0	Other Income - Dividend Income		
3.36	9500.0	Other Income - Dividend Income		
3.37	9600.0	Other Income - Dividend Income		
3.38	9700.0	Other Income - Dividend Income		
3.39	9800.0	Other Income - Dividend Income		
3.40	9900.0	Other Income - Dividend Income		
3.41	10000.0	Other Income - Dividend Income		
3.42	10100.0	Other Income - Dividend Income		
3.43	10200.0	Other Income - Dividend Income		
3.44	10300.0	Other Income - Dividend Income		
3.45	10400.0	Other Income - Dividend Income		
3.46	10500.0	Other Income - Dividend Income		
3.47	10600.0	Other Income - Dividend Income		
3.48	10700.0	Other Income - Dividend Income		
3.49	10800.0	Other Income - Dividend Income		
3.50	10900.0	Other Income - Dividend Income		
3.51	11000.0	Other Income - Dividend Income		
3.52	11100.0	Other Income - Dividend Income		
3.53	11200.0	Other Income - Dividend Income		
3.54	11300.0	Other Income - Dividend Income		
3.55	11400.0	Other Income - Dividend Income		
3.56	11500.0	Other Income - Dividend Income		
3.57	11600.0	Other Income - Dividend Income		
3.58	11700.0			

Table 4				
Liabilities				
Line #	Account #	Description	Reported Amount	Contribution
4.1	6000.0	Investment Income - Dividend Income	79,750	
4.2	6100.0	Other Income - Interest		
4.3	6200.0	Other Income - Dividend Income	1	
4.4	6300.0	Other Income - Dividend Income		
4.5	6400.0	Other Income - Dividend Income		
4.6	6500.0	Other Income - Dividend Income	79,751	
4.7	6600.0	Other Income - Dividend Income		
4.8	6700.0	Other Income - Dividend Income		
4.9	6800.0	Other Income - Dividend Income		
4.10	6900.0	Other Income - Dividend Income		
4.11	7000.0	Other Income - Dividend Income		
4.12	7100.0	Other Income - Dividend Income		
4.13	7200.0	Other Income - Dividend Income		
4.14	7300.0	Other Income - Dividend Income		
4.15	7400.0	Other Income - Dividend Income		
4.16	7500.0	Other Income - Dividend Income		
4.17	7600.0	Other Income - Dividend Income		
4.18	7700.0	Other Income - Dividend Income		
4.19	7800.0	Other Income - Dividend Income		
4.20	7900.0	Other Income - Dividend Income		
4.21	8000.0	Other Income - Dividend Income		
4.22	8100.0	Other Income - Dividend Income		
4.23	8200.0	Other Income - Dividend Income		
4.24	8300.0	Other Income - Dividend Income		
4.25	8400.0	Other Income - Dividend Income		
4.26	8500.0	Other Income - Dividend Income		
4.27	8600.0	Other Income - Dividend Income		
4.28	8700.0	Other Income - Dividend Income		
4.29	8800.0	Other Income - Dividend Income		
4.30	8900.0	Other Income - Dividend Income		
4.31	9000.0	Other Income - Dividend Income		
4.32	9100.0	Other Income - Dividend Income		
4.33	9200.0	Other Income - Dividend Income		
4.34	9300.0	Other Income - Dividend Income		
4.35	9400.0	Other Income - Dividend Income		
4.36	9500.0	Other Income - Dividend Income		
4.37	9600.0	Other Income - Dividend Income		
4.38	9700.0	Other Income - Dividend Income		
4.39	9800.0	Other Income - Dividend Income		
4.40	9900.0	Other Income - Dividend Income		
4.41	10000.0	Other Income - Dividend Income		
4.42	10100.0	Other Income - Dividend Income		
4.43	10200.0	Other Income - Dividend Income		
4.44	10300.0	Other Income - Dividend Income		
4.45	10400.0	Other Income - Dividend Income		
4.46	10500.0	Other Income - Dividend Income		
4.47	10600.0	Other Income - Dividend Income		
4.48	10700.0	Other Income - Dividend Income		
4.49	10800.0	Other Income - Dividend Income		
4.50	10900.0	Other Income - Dividend Income		
4.51	11000.0	Other Income - Dividend Income		
4.52	11100.0	Other Income - Dividend Income		
4.53	11200.0	Other Income - Dividend Income		
4.54	11300.0	Other Income - Dividend Income		
4.55	11400.0	Other Income - Dividend Income		
4.56	11500.0	Other Income - Dividend Income		
4.57	11600.0	Other Income - Dividend Income		
4.58	11700.0			

Table 5				
Net Worth				
Line #	Account #	Description	Reported Amount	Contribution
5.1	6000.0	Investment Income - Dividend Income	79,750	
5.2	6100.0	Other Income - Interest		
5.3	6200.0	Other Income - Dividend Income	1	
5.4	6300.0	Other Income - Dividend Income		
5.5	6400.0	Other Income - Dividend Income		
5.6	6500.0	Other Income - Dividend Income	79,751	
5.7	6600.0	Other Income - Dividend Income		
5.8	6700.0	Other Income - Dividend Income		
5.9	6800.0	Other Income - Dividend Income		
5.10	6900.0	Other Income - Dividend Income		
5.11	7000.0	Other Income - Dividend Income		
5.12	7100.0	Other Income - Dividend Income		
5.13	7200.0	Other Income - Dividend Income		
5.14	7300.0	Other Income - Dividend Income		
5.15	7400.0	Other Income - Dividend Income		
5.16	7500.0	Other Income - Dividend Income		
5.17	7600.0	Other Income - Dividend Income		
5.18	7700.0	Other Income - Dividend Income		
5.19	7800.0	Other Income - Dividend Income		
5.20	7900.0	Other Income - Dividend Income		
5.21	8000.0	Other Income - Dividend Income		
5.22	8100.0	Other Income - Dividend Income		
5.23	8200.0	Other Income - Dividend Income		
5.24	8300.0	Other Income - Dividend Income		
5.25	8400.0	Other Income - Dividend Income		
5.26	8500.0	Other Income - Dividend Income		
5.27	8600.0	Other Income - Dividend Income		
5.28	8700.0	Other Income - Dividend Income		
5.29	8800.0	Other Income - Dividend Income		
5.30	8900.0	Other Income - Dividend Income		
5.31	9000.0	Other Income - Dividend Income		
5.32	9100.0	Other Income - Dividend Income		
5.33	9200.0	Other Income - Dividend Income		
5.34	9300.0	Other Income - Dividend Income		
5.35	9400.0	Other Income - Dividend Income		
5.36	9500.0	Other Income - Dividend Income		
5.37	9600.0	Other Income - Dividend Income		
5.38	9700.0	Other Income - Dividend Income		
5.39	9800.0	Other Income - Dividend Income		
5.40	9900.0	Other Income - Dividend Income		
5.41	10000.0	Other Income - Dividend Income		
5.42	10100.0	Other Income - Dividend Income		
5.43	10200.0	Other Income - Dividend Income		
5.44	10300.0	Other Income - Dividend Income		
5.45	10400.0	Other Income - Dividend Income		
5.46	10500.0	Other Income - Dividend Income		

Assets Equal 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 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, non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must be reported as disclosed on this schedule in column "Non-Allowable Depreciation Expense." The allocation methodology for allocating fixed asset expenses must be reported in the business and depreciation schedule.

Table 1	1	2	3	4	5	6	7	8
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Dispositions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation Expense Reported on Financial Statements	Non-Allowable Depreciation Expense or Add-Backs
1.1	Land MISC-2	0.000			0.000			
1.2	Building MISC-2	40.000			40.000	1.00%	(4.000)	
1.3	Equipment MISC-2				0	10.00%	0	
1.4	Equipment MISC-2				0	10.00%	0	
1.5	Software/Related to Assets MISC-2				0	20.00%	0	
100	Total Claimed Fixed Asset Depreciation Expense	40.000			40.000		(4.000)	

Claimed Other Fixed Asset Expenses

Table 2	1
Line #	Description
2.1	Long-Term Related Claims MISC-2
2.2	Net Capitalized Related Tax - Non-income
2.3	Debt
2.4	Real Estate Taxes
2.5	Operating Expenses/Leases
2.6	Other MISC-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	Amount Self-Discovered	Disputed Amount
4.1	ACCOUNTING/RECORDS	0.000	0.000
4.2	ADULT DAYCARE	0.000	0.000
4.3	ADULT DAYCARE	0.000	0.000
4.4	ADULT DAYCARE	0.000	0.000
4.5	ADULT DAYCARE	0.000	0.000
400	Total Other Operating Expenses	0.000	0.000

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 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 (B)	Period Expense (C)	Total Fixed Interest (Amortization, Interest and Period Expense) (B + (C) + D)
1.1	Mortgage	ABCDEF GHIJKL	No	01/01/2005	01/01/2015	240	2,000	100,000			99,000		(2,000)			97,000	6%	7,000		7,000
1.2																				
1.3																				
1.4																				
1.5																				
1.6																				
1.7																				
1.8																				
100	TOTALS								0	0								70,000	0	70,000

Equity A/C # 9502.1

Equity A/C # 9502.2

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									
2.2									
2.3									
2.4									
2.5									
2.6									
200	TOTALS								

Equity A/C # 9502.1

Equity A/C # 9502.2