

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.

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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	5510009
1.2	Provider ID/MMIS ID	110088268A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
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	01/01/2023	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	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 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	AWT FAMILY LLC	53 LINCOLN ST, SPENCER, MA	100.0%	Corporation	Direct
1.2	KEEMIANH 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	VIN	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	HAVERHILL MA	33%
2.3	CRESCENT MANOR ASSISTED CARE	5510060	0	GRAFTON MA	33%
2.4	E. CATHERINE REST HOME	5510066	0	WYTHMOUTH 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	128,496	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	195,989		195,989	4130.1		
4.2	SADAF TALUDDIN	SERVICES	168,736		168,736	4130.1		
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%	195,989							195,989
6.2	SADAF TALUDDIN	CLERICAL	100.00%				100.00%	168,736							168,736
6.3	PATRICIA IANNICCHERI	NURSES' AIDE			100.00%		100.00%	57,216		5,149	687				63,052
6.4	SARAH RANKIN	NURSES' AIDE			100.00%		100.00%	43,716		3,760	503				46,979
6.5	ROYA TALUDDIN	NURSES' AIDE			100.00%		100.00%	30,217		2,720	363				33,299

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	48,833
1.2	1030.0	Cash - On Hand	0
1.3	1040.0	Temporary Investments	0
1.4	1050.0	Other Cash	296,867
1.100	1010.0	Total Cash and Cash Equivalents	345,700
		Accounts Receivable	
1.5	1080.0	Private Patients	-
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	37,612
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	37,612
		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 *	1,148
1.400	1260.0	Subtotal Prepaid Expenses	9,289
1.21	1310.0	Other Current Assets	-
100	1005.0	Total Current Assets	392,601

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	42,250	(2,113.00)	40,137
2.5	1630.0	Other Improvements	-	-	0
2.6	1650.0	Equipment	140,155	(149,683.00)	(9,528)
2.7	1700.0	Motor Vehicles	-	-	0
2.8	1710.0	Software/Limited Life Assets	-	-	0
200	1500.0	Total Non-Current Fixed Assets			30,609

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	423,210

Current Liabilities

Table 4			1
Line #	Account #	Description	Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	102,393
4.2	2030.0	Accrued Expenses	200
4.3	2047.0	Due to Commonwealth of MA	-
4.100	2010.0	Total Accounts Payable	102,593
4.4	2050.0	Patient Funds Due	-
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	128,496
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	128,496
		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	17,014
4.14	2220.0	Other Payroll Liabilities	-
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	17,014
		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	248,103

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	248,103

Net Worth			
Table 6			1
Line #	Account #	Description	Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	(112,743)
6.2	2530.0	Proprietor Drawings	0
6.3	2540.0	Partner Drawings	(125,000)
6.4	2550.0	Net Profit(Loss) - Current Year	412,850
6.100	2510.0	Total Proprietorship or Partnership Capital	175,107
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	423,210

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	423,210
7.2	2000.0	Total Liabilities and Net Worth	423,210
		Difference	Balance Sheet Check Passed

Footnote Legend

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

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : Profit Loss Statement

Gross Income			
Table 1			1
Line #	Account #	Description	Reported Amount
1.1	9021.1	Private	31,250
1.2	9022.5	DTA	509,117
1.3	9022.6	MA DTA Patient Resource Income	865,697
1.4	9022.7	Non-MA DTA	0
1.5	9023.1	MA Commission for the Blind	0
1.6	9023.2	Via and Other Public	0
1.7	9025.3	Adult Day Care Income	0
1.8	9026.2	Other Non-Nursing Income	0
1.9		COVID-Related Supplemental Payments	611,704
Ancillary Services (Use Table 1A to Right to Remove Expenses)			
1.10	9033.1	Private	0
1.11	9033.5	Medicaid (DMA)	0
1.12	9032.7	Non-MA Medicaid	0
1.13	9033.1	MA Commission for the Blind	0
1.14	9033.2	Via & Other Public	0
1.100	9030.0	Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	9120.0	Endowment & Other Nonrecoverable **	0
1.16	9140.0	Laundry Recoverable Income	0
1.17	9150.0	Vending Machines Recoverable Income	0
1.18	9160.0	Rest Order Recovery	0
1.19	9170.0	Prior Year Retroactive Adjustment	0
1.20	9180.0	Interest Income	0
1.21	9190.0	Operating Costs Recoverable	0
1.22	9196.0	Fixed Costs Recoverable	0
1.200	9130.0	Total Miscellaneous and Recoverable Income	0
100	9000.0	Total Gross Income	2,017,168

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

Expenses				
Table 2				
Line #	Account #	Description	Reported Expenses	Total Allowable Expenses
Administrative Expenses				
2.1	4110.1	Administrative/Responsible Person Salaries	363,549	363,549
2.2	4125.1	Officer Salaries*	0	0
Other Expenses**				
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Remove Salaries)	130,491	130,491
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	0	0
2.5	4160.3	Management Fees	0	0
2.6	4160.6	Management Consultants*	0	0
2.100	4130.1	Total Other Expenses	130,491	0
2.200	4100.0	Total Administrative Expenses	494,040	0
General Support Expenses				
2.7	4250.1	Office Supplies	3,436	3,436
2.8	4261.5	Phone	3,626	3,626
2.90	4262.6	Directory Advertising	0	0
2.300	4260.0	Total Telephone Expenses	3,626	0
Travel Expenses**				
2.10	4275.1	Motor Vehicle Expenses*	20,072	20,072
2.11	4280.1	Conventions and Meetings	0	0
2.400	4270.5	Total Travel Expenses	20,072	0
Advertising Expenses				
2.12	4295.7	Help Wanted	0	0
2.13	4298.7	Promotional	80	80
2.500	4290.0	Total Advertising Expenses	80	0
Licensed and Non-Licensed Expenses				
2.14	4305.7	Licenses and Dues: Patient Care Related Portion	9,166	9,166
2.15	4305.9	Licenses and Dues: Not Related to Patient Care	0	0
2.600	4300.0	Total Licenses and Dues Expenses	9,166	0
Education and Training Expenses				
2.16	4306.1	Staff Development/Coordinator Salary	0	0
2.17	4306.2	Administration Training	0	0
2.18	4306.3	Other Required Education	320	320
2.19	4306.4	Job Related Education	0	0
2.700	4300.0	Total Education and Training Expenses	320	0
Employee Benefits				
2.20	4310.1	Employee Benefits - Pensions **	0	0
2.21	4310.2	Employee Benefits - Other	0	0
2.22	4319.2	Officer Profit Sharing and Other Benefits	0	0
2.800	4310.0	Total Employee Benefits	0	0
Accounting Expenses				
2.23	4320.1	Accounting- Appraisal Services	0	0
2.24	4360.3	Accounting- Other (Use Table 2B to Right to Remove Expenses)	8,275	8,275
2.900	4340.0	Total Accounting Expenses	8,275	0
Legal Expenses				
2.25	4380.3	Legal- Appraisal Service	0	0
2.26	4385.7	Legal- Division of Administrative Law Appeals - Filing Fees	0	0
2.27	4390.7	Other Legal	0	0
2.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	56,461	56,461
2.29	4411.2	Payroll Taxes - Officers	0	0
2.1100	4400.0	Total Payroll Taxes	56,461	0
Insurance Expenses				
2.30	4428.7	Insurance- Department of Unemployment Assistance Claims (DUAC) - A&G Portion	0	0
2.31	4431.7	Insurance- Malpractice and General Liability *	27,587	27,587
2.32	4432.7	Key Person Insurance	0	0
2.33	4439.6	Insurance- Building Improvements and Equipment	0	0
2.34	4424.1	Workers' Comp - Other	12,359	12,359
2.35	4424.2	Workers' Comp - Officers	0	0
2.36	4426.1	Group Life/Health - Other	34,962	34,962
2.37	4426.2	Group Life/Health - Officers	0	0
2.1200	4430.0	Total Insurance Expenses	74,928	0
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	4443.00	Other Operating Expenses (Use Table 2C to Right to Remove Expenses)	6,680	6,680
2.1300	4200.0	Total General Supplies and Expenses	183,653	0

Table 2A : Detail of Clerical Salaries				
Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	SADAF TAUDINO	RECORD KEEPING	A/R & A/P AND PAYROLL	130,491
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		130,491

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

Table 2B : Detail of Other Accounting Expenses					
Part A: Purchased Service Accounting Expenses					
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1	JOHN B. PLUMB, CPA	12/31/2023	2,700	A	PREPARATION OF VCE REPORTS
2B.2	RYAN HAZU, CPA	12/31/2023	5,375	C	CORPORATE TAX PREP & BOOKKEEPING
2B.3		12/31/2023	0		
2B.4					
2B.5					
2B.100		Sub-Total	8,275		
Part B: Employee's Responsibilities Only					
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities
2B.6					
2B.7					
2B.8					
2B.9					
2B.10					
2B.200		Sub-Total	0		
2B.300		Total Other Accounting	8,275		

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

Explain if using Code H and/or I:

2.42	4510.8	Real Estate Taxes	4,773	(4,773)	0
2.43	4515.8	Personal Property Taxes*	0	0	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)	78,000	0	0
2.45	4535.8	Rent - Real Property	0	(78,000)	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	2,111	(2,111)	0
2.50	4568.8	Depreciation - Other Improvements	0	0	0
2.51	4570.8	Depreciation - Equipment	14,015	(14,015)	0
2.52	4585.8	Depreciation - Software/Limited Life Assets	0	0	0
2.1400	6540.0	Total Fixed Costs	96,901	(96,901)	0
Plant Operation, Maintenance & Security					
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries	0	0	0
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service	23,400	0	23,400
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	58,119	0	58,119
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities	56,608	0	56,608
2.57	5125.1	Plant Operations, Maintenance & Security - Deprec.	81,726	0	81,726
2.1500	5100.0	Total Plant Operation, Maintenance & Security	229,853	0	229,853
Dietary					
2.58	5205.1	Dietary - Salaries	72,247	0	72,247
2.59	5220.5	Dietary - Food	97,265	0	97,265
2.60	5221.3	Dietary - Purchased Service	0	0	0
2.61	5231.1	Dietician - Salary	0	0	0
2.62	5231.3	Dietician - Purchased Service	1,398	0	1,398
2.63	5235.5	Dietary - Supplies and Expenses	0	0	0
2.1600	5200.0	Total Dietary	170,810	0	170,810
Laundry					
2.64	5310.1	Laundry - Salaries	0	0	0
2.65	5320.1	Laundry - Purchased Service	0	0	0
2.66	5330.1	Laundry - Supplies and Expenses	0	0	0
2.67	5340.5	Laundry - Linen and Bedding	0	0	0
2.1700	5300.0	Total Laundry	0	0	0
Housekeeping					
2.68	5410.1	Housekeeping - Salaries	53,303	0	53,303
2.69	5415.3	Housekeeping - Purchased Service	0	0	0
2.70	5420.5	Housekeeping - Supplies and Expenses	1,589	0	1,589
2.1800	5400.0	Total Housekeeping	54,892	0	54,892
Nursing					
Registered Nurses					
2.71	6030.1	RN Salaries	0	0	0
2.72	6035.3	RN Purchased Service	0	0	0
LPNs					
2.73	6041.1	LPN Salaries	0	0	0
2.74	6042.1	LPN Purchased Service	0	0	0
Nurses Aides					
2.75	6051.1	Nurses Aides Salaries	362,036	0	362,036
2.76	6052.3	Nurses Aides Purchased Service	0	0	0
2.1900	6000.0	Total Nursing	362,036	0	362,036
Medical Services					
2.77	6504.1	Quality Assurance Professional	0	0	0
2.78	6507.1	Community Support Coordinator	0	0	0
Physician Services					
2.79	6514.3	Employee Physicals	0	0	0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	0	0	0
2.2000	6510.0	Total Physician Services	0	0	0
Medical Supplies & Drugs					
2.81	6520.5	Legend Drugs	0	0	0
2.82	6521.5	Infuse Supplies Not Reused	0	0	0
2.83	6523.1	Resold to Private Patients	0	0	0
2.2100	6520.0	Total Medical Supplies and Drugs	0	0	0
2.84	6530.0	Pharmacy Consults	0	0	0
2.85	6540.0	Social Service Worker (Including Behavioral Health)	0	0	0
2.2200	6500.0	Total Medical Services	0	0	0
Recreational & Recreational Therapy					
Recreational 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	7013.3	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	10,633	0	10,633
2.92	7021.3	Recreational Therapy - Purchased Service	0	0	0
2.93	7023.5	Recreational Therapy - Supplies and Expenses	0	0	0
2.94	7024.8	Recreational Therapy - Transportation	0	0	0
2.2400	7020.0	Total Recreational Therapy	10,633	0	10,633
2.2500	7000.0	Total Restorative & Recreational Therapy	10,633	0	10,633
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	8050.0	Other Non-Housing Costs*	0	0	0
2.2600	8000.0	Total Bad Accts - Taxes-Refunds-Day Care	0	0	0
200	4000.0	Total Expenses	1,604,218	0	(95,981)
		A/C # 4000.0	A/C #9345.0	A/C # 9335.0	1,508,237

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	BANK CHARGES	3,454
2C.3	MISCELLANEOUS	3,235
2C.4		0
2C.100	Total	6,689

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		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
8.1	9040.0	Total Reported Operating Expenses
8.2	9945.0	Less: Self-Disallowed Expenses
8.3	9939.0	Less: Automatically Disallowed Expenses
3.100	4001.1	Total Non-Allowable Expenses
8.4	9960.3	Allocated Administrative and General from Management Company (MCF-3)
8.5	9962.2	Other Operating Expense Add-Back from Realty Company (MCF-2 RM)
8.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company
8.7	9961.3	Allocated Fixed Asset Expenses from Management Company (MCF-3)
8.8	9950.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule
8.9	9952.8	Allocated Direct Variable (Dedictary, Indirect Therapy & LAM) Management Company Add-Back Expenses
3.110	9302.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
9.200	4061.2	Total Allowable Add-Back Expenses
3.41	NA	Less: Recoverable Income (inflating operating expenses)
300	4002.0	Total Allowable Operating Expenses Claimed

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income		
Table 4		1
Line #	Account #	Description
Cost Report Net Income		
4.1	3000.0	Total Cost Report Income
4.2	4000.0	Total Cost Report Expenses
4.100		Net Income (Less) Cost Report
Financial Statement Net Income		
4.3		Financial Statement Reported Income
4.4		Financial Statement Reported Expenses
4.200		Net Income (Less) Financial Statement
Variance		
4.5		Variance Between Cost Report and Financial Statements: Income
4.6		Variance Between Cost Report and Financial Statements: Expenses
4.7		Variance Between Cost Report and Financial Statements: Net Income
Reconciling Items		
4.8		Reconciling Item: Explain
4.9		Reconciling Item: Explain
4.10		Reconciling Item: Explain
4.11		Reconciling Item: Explain
4.12		Reconciling Item: Explain
4.100		Total Reconciling Items
Reconciliation		
400		Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: Net Income ***

Footnote Legend

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

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

*** This should be zero. The variance in the net income should be accounted for by the reconciling items.

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : RESIDENT DAYS

Resident Days January 1 - March 31

Table 1	Account #		1
Line #		Payer Description	Reported Days
1.1	0210.5 & 0210.0	DTA Days	1,092
1.2	0212.5 & 0212.0	Massachusetts EAEDC	1,374
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	140
100	0200.0	Total Resident Days January 1 - March 31	2,606

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,092
2.2	0312.5 & 0312.0	Massachusetts EAEDC	1,524
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	31
200	0300.0	Total Resident Days April 1 - June 30	2,647

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,104
3.2	0412.5 & 0412.0	Massachusetts EAEDC	1,610
3.3	0415.4 & 0415.0	Non-Massachusetts DTA	
3.4	0460.5 & 0460.0	MA Commission for the Blind	
3.5	0470.5 & 0470.0	Veterans Administration and Other Public **	
3.6	0490.5 & 0490.0	Private	
300	0400.0	Total Resident Days July 1 - September 30	2,714

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,092
4.2	0512.5 & 0512.0	Massachusetts EAEDC	1,519
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	48
400	0500.0	Total Resident Days October 1 - December 31	2,659

Annual Resident Days January 1-December 31			
Table 5	Account #		1
Line #		Payer Description	Total Reported Days
5.1	0610.5 & 0610.0	DTA Days	4,380
5.2	0612.5 & 0612.0	Massachusetts EAEDC	6,027
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	219
500	0600.0	Total Annual Resident Days	10,626

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	11
6.2	0150.0	Number of Discharges	10
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	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	42,250	0	215,300	5.00%	10,765			10,765
1.6	Improvements HCF-2			0	0	5.00%			-	0
1.7	Equipment HCF-4	71,035	2,615	0	73,650	10.00%	7,365			7,365
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	44,865	0	332,395		18,130	0	18,340	36,470

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	4,773	-	4,773
2.5	Personal Property Taxes	0	-	0
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	4,773	3,592	8,365

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	44,835	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		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	WAQAR TAJUDDIN	No	274,432	-		(145,936)	128,496		
2.2			-	-		-	-		
2.3			-	-		-	-		
2.4						-	-		
2.5						-	-		
2.6						-	-		
200	TOTALS						128,496		-
						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	#VALUE!			-			
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,002.2	5.0	4593.0	72,147			
		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	00,001.5	2.0	3117.0	53,303			
		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	1.0	754.0	10,633			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	2.0	2080.0	363,549			
		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	00,000.7		1528.0	130,491			
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0	1.0	38.0	-			
		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	00,007.9	29.0	16518.0	362,036	34,982		
		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

1

3

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

[illegible]

[illegible]

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : CERTIFICATIONS

Certification by Preparer (Other than Owner, Partner, or Officer)

Table 1		1
1.1	Firm Name / Realty Company	PETER B. PLUMB, CPA
1.2	Preparer's Last Name	PLUMB
1.3	Preparer's First Name	PETER
1.4	Preparer's Middle Name	B.
1.5	Title	CPA
1.6	Street Address	83 CHURCH ST
1.7	City	WHITINSVILLE
1.8	State	MA
1.9	Zip Code	01588
1.10	Phone Number	508-234-8311
1.11	Email Address	peter@1040.org
1.12	By checking this box and completing line 1.13, Date of Authorization, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.13	Date of Authorization:	5/14/2024



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

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.

[illegible]

Assets Equals Liabilities and Net Worth

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expenses

Note: We have listed and included all fixed assets for the depreciation schedule that can be claimed in residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of publicly sold residents. Claimed depreciation includes straight, unit, written-off, straight, and fully depreciated assets. The realty company must have a plan showing how earnings generated from programs, such as assisted living programs, for resident care asset expenses must be reported in Schedule D of the Schedule E report. The detailed methodology for determining asset expenses must be reported in the business and operations schedule.

Table 1	1	2	3	4	5	6	7	8
Line #	Description	Allowable basis from beginning balance	Current Addition	Current Depreciation	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation Expense Reported or Current Schedule D	Claimed FASB Depreciation Expense in Add Sheet
11	Land	0.00			0.00			
12	Building	0.00			0.00			
13	Equipment	0.00			0.00			
14	Other	0.00			0.00			
15	Other	0.00			0.00			
16	Other	0.00			0.00			
17	Other	0.00			0.00			
18	Other	0.00			0.00			
19	Other	0.00			0.00			
20	Other	0.00			0.00			
21	Other	0.00			0.00			
22	Other	0.00			0.00			
23	Other	0.00			0.00			
24	Other	0.00			0.00			
25	Other	0.00			0.00			
26	Other	0.00			0.00			
27	Other	0.00			0.00			
28	Other	0.00			0.00			
29	Other	0.00			0.00			
30	Other	0.00			0.00			
31	Other	0.00			0.00			
32	Other	0.00			0.00			
33	Other	0.00			0.00			
34	Other	0.00			0.00			
35	Other	0.00			0.00			
36	Other	0.00			0.00			
37	Other	0.00			0.00			
38	Other	0.00			0.00			
39	Other	0.00			0.00			
40	Other	0.00			0.00			
41	Other	0.00			0.00			
42	Other	0.00			0.00			
43	Other	0.00			0.00			
44	Other	0.00			0.00			
45	Other	0.00			0.00			
46	Other	0.00			0.00			
47	Other	0.00			0.00			
48	Other	0.00			0.00			
49	Other	0.00			0.00			
50	Other	0.00			0.00			
51	Other	0.00			0.00			
52	Other	0.00			0.00			
53	Other	0.00			0.00			
54	Other	0.00			0.00			
55	Other	0.00			0.00			
56	Other	0.00			0.00			
57	Other	0.00			0.00			
58	Other	0.00			0.00			
59	Other	0.00			0.00			
60	Other	0.00			0.00			
61	Other	0.00			0.00			
62	Other	0.00			0.00			
63	Other	0.00			0.00			
64	Other	0.00			0.00			
65	Other	0.00			0.00			
66	Other	0.00			0.00			
67	Other	0.00			0.00			
68	Other	0.00			0.00			
69	Other	0.00			0.00			
70	Other	0.00			0.00			
71	Other	0.00			0.00			
72	Other	0.00			0.00			
73	Other	0.00			0.00			
74	Other	0.00			0.00			
75	Other	0.00			0.00			
76	Other	0.00			0.00			
77	Other	0.00			0.00			
78	Other	0.00			0.00			
79	Other	0.00			0.00			
80	Other	0.00			0.00			
81	Other	0.00			0.00			
82	Other	0.00			0.00			
83	Other	0.00			0.00			
84	Other	0.00			0.00			
85	Other	0.00			0.00			
86	Other	0.00			0.00			
87	Other	0.00			0.00			
88	Other	0.00			0.00			
89	Other	0.00			0.00			
90	Other	0.00			0.00			
91	Other	0.00			0.00			
92	Other	0.00			0.00			
93	Other	0.00			0.00			
94	Other	0.00			0.00			
95	Other	0.00			0.00			
96	Other	0.00			0.00			
97	Other	0.00			0.00			
98	Other	0.00			0.00			
99	Other	0.00			0.00			
100	Other	0.00			0.00			
101	Other	0.00			0.00			
102	Other	0.00			0.00			
103	Other	0.00			0.00			
104	Other	0.00			0.00			
105	Other	0.00			0.00			
106	Other	0.00			0.00			
107	Other	0.00			0.00			
108	Other	0.00			0.00			
109	Other	0.00			0.00			
110	Other	0.00			0.00			
111	Other	0.00			0.00			
112	Other	0.00			0.00			
113	Other	0.00			0.00			
114	Other	0.00			0.00			
115	Other	0.00			0.00			
116	Other	0.00			0.00			
117	Other	0.00			0.00			
118	Other	0.00			0.00			
119	Other	0.00			0.00			
120	Other	0.00			0.00			
121	Other	0.00			0.00			
122	Other	0.00			0.00			
123	Other	0.00			0.00			
124	Other	0.00			0.00			
125	Other	0.00			0.00			
126	Other	0.00			0.00			
127	Other	0.00			0.00			
128	Other	0.00			0.00			
129	Other	0.00			0.00			
130	Other	0.00			0.00			
131	Other	0.00			0.00			
132	Other	0.00			0.00			
133	Other	0.00			0.00			
134	Other	0.00			0.00			
135	Other	0.00			0.00			
136	Other	0.00			0.00			
137	Other	0.00			0.00			
138	Other	0.00			0.00			
139	Other	0.00			0.00			
140	Other	0.00			0.00			
141	Other	0.00			0.00			
142	Other	0.00			0.00			
143	Other	0.00			0.00			
144	Other	0.00			0.00			
145	Other	0.00			0.00			
146	Other	0.00			0.00			
147	Other	0.00			0.00			
148	Other	0.00			0.00			
149	Other	0.00			0.00			
150	Other	0.00			0.00			
151	Other	0.00			0.00			
152	Other	0.00			0.00			
153	Other	0.00			0.00			
154	Other	0.00			0.00			
155	Other	0.00			0.00			
156	Other	0.00			0.00			
157	Other	0.00			0.00			
158	Other	0.00			0.00			
159	Other	0.00			0.00			
160	Other	0.00			0.00			
161	Other	0.00			0.00			
162	Other	0.00			0.00			
163	Other	0.00			0.00			
164	Other	0.00			0.00			
165	Other	0.00			0.00			
166	Other	0.00			0.00			
167	Other	0.00			0.00			
168	Other	0.00			0.00			
169	Other	0.00			0.00			
170	Other	0.00			0.00			
171	Other	0.00			0.00			
172	Other	0.00			0.00			
173	Other	0.00			0.00			
174	Other	0.00			0.00			
175	Other	0.00			0.00			
176	Other	0.00			0.00			
177	Other	0.00			0.00			
178	Other	0.00			0.00			
179	Other	0.00			0.00			
180	Other	0.00			0.00			
181	Other	0.00			0.00			
182	Other	0.00			0.00			
183	Other	0.00			0.00			
184	Other	0.00			0.00			
185	Other	0.00			0.00			
186	Other	0.00			0.00			
187	Other	0.00			0.00			
188	Other	0.00			0.00			
189	Other	0.00			0.00			
190	Other	0.00			0.00			
191	Other	0.00			0.00			
192	Other	0.00			0.00			
193	Other	0.00			0.00			
194	Other	0.00			0.00			
195	Other	0.00			0.00			
196	Other	0.00			0.00			
197	Other	0.00			0.00			
198	Other	0.00			0.00			
199	Other	0.00			0.00			
200	Other	0.00			0.00			
201	Other	0.00			0.00			
202	Other	0.00			0.00			
203	Other	0.00			0.00			
204	Other	0.00			0.00			
205	Other	0.00			0.00			
206	Other	0.00			0.00			
207	Other	0.00			0.00			
208	Other	0.00			0.00			
209	Other	0.00			0.00			
210	Other	0.00			0.00			
211	Other	0.00			0.00			
212	Other	0.00			0.00			
213	Other	0.00			0.00			
214	Other	0.00			0.00			
215	Other	0.00			0.00			
216	Other	0.00			0.00			
217	Other	0.00			0.00			
218	Other	0.00			0.00			
219	Other	0.00			0.00			
220	Other	0.00			0.00			
221	Other	0.00			0.00			
222	Other	0.00			0.00			
223	Other	0.00			0.00			
224	Other	0.00			0.00			
225	Other	0.00			0.00			
226	Other	0.00</						