Rest Home Cost Report User Guide

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

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

Tips For Completing the Cost Report

Cost Report Due Date: **5/1/2024**

Use whole dollar amounts.

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

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

Cost Report Instructions

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

Information for Data Submitters: Resident Care Facility Cost Reports

* Preparer is to refer to the instruction guide for properly completing this line.

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

Cost Report Schedule and Table Index

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

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : GENERAL INFORMATION

Please check one:

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

Facility Information

Table 1		1
Line #	**Description**	
1.1	VPN	5508525
1.2	Provider ID/MMIS ID	110063121A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	MARILLAC RESIDENCE, INC.
1.5	Street Address	125 OAKLAND STREET
1.6	City	WELLESLEY
1.7	Zip	02481
1.8	Telephone	781-237-2161
1.9	Federal Employer Identification Number	04-3436894
1.10	Responsible Person's Name	Jennifer Santerre
1.11	Responsible Person's Email	jsanterre@legacylifecare.org
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Jennifer Santerre
1.14	List Email of Person to Receive Rate Notifications	jsanterre@legacylifecare.org
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Non-Profit
1.16	Legal Status (Select from Dropdown Menu)	3. MA Corp-Chapter 180
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.	76
1.19	Enter the facility's constructed bed capacity.	76
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)	11/18/1999
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?	Yes
1.24	If line 1.23 is Yes, list the COMB# of the management company as reported on the management company cost report.	COMB229
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	CHELSEA JEWISH LIFECARE, INC
1.26	Are you completing the HCF-2 RH (Realty Company Report) Tab in this Excel Workbook?	No
1.27	List realty company name(s) as reported on each realty company cost report.	
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			
1B.2			
1B.3			

Contact Information

Table 2		1
Line #	**Description**	
2.1	Contact Person Name	Donna Crescenzo
2.2	Residential Care Facility or Firm Name	Legacy Lifecare, Inc.
2.3	Title	Director of Financial Services
2.4	Street Address	240 Lynnfield St
2.5	City	Peabody
2.6	State	MA
2.7	Zip Code	01960
2.8	Phone Number	978-471-5114
2.9	Email Address	Dcrescenzo@legacylifecare.org

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	Deandra Fallon
3.3	Preparer's Affiliation	
3.4	Nursing Facility or Firm Name	Baker Tilly US, LLP
3.5	Title	Director
3.6	Street Address	100 Keystone Ave
3.7	City	Pittston
3.8	State	PA
3.9	Zip Code	18640
3.10	Phone Number	570-820-0301
3.11	Email Address	Deandra.Fallon@BakerTilly.com
3.12	Type of Accounting Service Performed	Other

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	SISTERS OF CHARITY SUPPORTING CORP	125 OAKLAND STREET, WELLESLEY, MA	100.0%	Corporation	Direct
1.2					
1.3					
1.4					
1.5					
1.6					

Other Owned Facilities

List the name(s) of any other nursing and/or residential care facilities in which the owners listed in Table 1 own, directly or indirectly, an interest of 5% or more.

Table 2	1	2	3	4	5
Line #	Nursing and/or Rest Home	VPN	Name of Owner	Company Address	% Ownership
2.1	ELIZABETH SETON	0911348	SISTERS OF CHARITY SUPPORTING CORP	125 OAKLAND STREET, WELLESLEY, MA	100%
2.2					
2.3					
2.4					
2.5					

Indebtedness

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

Table 3	1	2	3	4	5	6	7
Line #	Select type of debt	Select Payable From	Original Debt Amount	Date Issued	Balance 12/31	Select Payable To	List Owners Name
3.1							
3.2							
3.3							
3.4							
3.5							

Related Party Transactions

Indicate any entity, person, or related party as defined in 101 CMR 204.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee, or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach Addendum if necessary.)

Table 4	1	2	3	4	5	6	7	8
Line #	Entity/Person	Goods/Services	Billing/Compensation	Mark up	Cost	Account Posted	Name of Owner	% Ownership
4.1	SISTERS OF CHARITY HALIFAX	Mortgage Interest Exp	370,730		**370,730**	4520.8		
4.2	SISTERS OF CHARITY SUPPORTING CORP	Rent	521,353		**521,353**	4535.8		
4.3	SISTERS OF CHARITY SUPPORTING CORP	MVS Maint P/S	244,533		**244,533**	5110.3		
4.4	SISTERS OF CHARITY SUPPORTING CORP	MVS Dietary P/S	41,043		**41,043**	5221.3		
4.5	SISTERS OF CHARITY SUPPORTING CORP	MVS Laundry P/S	11,064		**11,064**	5320.3		
4.6	SISTERS OF CHARITY SUPPORTING CORP	MVS Hskp P/S	(53,237)		**(53,237)**	5415.3		

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	Fede, Newfens	RN	0.00%	0.00%	100.00%	0.00%	**100.00%**	118,576	3,760	26,406	1,186	2,546			**152,474**
6.2	Darty, Stephanie	LPN	0.00%	0.00%	100.00%	0.00%	**100.00%**	108,333	3,398	20,412	1,083	-			**133,226**
6.3	Geneus, Malory	CNAs	0.00%	0.00%	100.00%	0.00%	**100.00%**	108,152	2,397	20,275	1,082	77			**131,983**
6.4	Brown, Jacob A.	Administrator	100.00%	0.00%	0.00%	0.00%	**100.00%**	102,804	3,138	18,679	1,028	2,549			**128,198**
6.5	Barnett, Brettany J.	Resident Care Coordinator	0.00%	0.00%	100.00%	0.00%	**100.00%**	78,442	4,548	7,906	784	6,730			**98,410**

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	916,419
1.2	1030.0	Cash - On Hand	600
1.3	1040.0	Temporary Investments	
1.4	1050.0	Other Cash	
1.100	**1010.0**	**Total Cash and Cash Equivalents**	**917,019**
		Accounts Receivable	
1.5	1080.0	Private Patients	450
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	262,821
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	(2,970)
1.200	**1060.0**	**Total Accounts Receivable**	**260,301**
		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	76,378
1.300	**1150.0**	**Total Loans Receivable**	**76,378**
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	8,479
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	40,012
1.400	**1260.0**	**Subtotal Prepaid Expenses**	**48,491**
1.21	1310.0	Other Current Assets	
100	**1005.0**	**Total Current Assets**	**1,302,189**

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			**0**
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	13,594,315	(8,920,557.00)	**4,673,758**
2.6	1650.0	Equipment	622,474	(512,940.00)	**109,534**
2.7	1700.0	Motor Vehicles			**0**
2.8	1710.0	Software/Limited Life Assets			**0**
200	**1500.0**	**Total Non-Current Fixed Assets**			**4,783,292**

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 *	39,526
3.10	1980.0	Other **	
3.100	**1900.0**	**Total Deferred Charges and Other Assets**	**39,526**
300	**1000.0**	**Total Assets**	**6,125,007**

Current Liabilities			
Table 4			1
Line #	Account #	**Description**	**Account Balance**
		Accounts Payable	
4.1	2020.0	Trade Payables	25,598
4.2	2030.0	Accrued Expenses	18,867
4.3	2047.0	Due to Commonwealth of MA	
4.100	**2010.0**	**Total Accounts Payable**	**44,465**
4.4	2050.0	Patient Funds Due	
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	
4.6	2120.0	Subsidiaries and Affiliates	
4.7	2130.0	Banks	
4.8	2140.0	Motor Vehicles	
4.9	2150.0	Other Short-Term Financing	
4.10	2160.0	Payment Due Within One Year on Long-Term Debt *	639,262
4.200	**2100.0**	**Total Notes and Loans Payable**	**639,262**
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	195,665
4.12	2200.0	Accrued Payroll Tax Withheld	
4.13	2210.0	Accrued Employee Taxes Payable	15,025
4.14	2220.0	Other Payroll Liabilities	
4.300	**2180.0**	**Total Accrued Salaries and Payroll Liabilities**	**210,690**
		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	6,320
4.400	**2250.0**	**Total Other Current Liabilities**	**6,320**
400	**2005.0**	**Total Current Liabilities**	**900,737**

Long-Term Liabilities			
Table 5			1
Line #	Account #	**Description**	**Account Balance**
		Long-Term Liabilities (See Mortgages & Notes Schedule)	
5.1	2310.0	Mortgages *	6,443,421.00
5.2	2320.0	Other Long Term Debt *	
5.100	**2300.0**	**Total Long-Term Liabilities**	**6,443,421**
500	**N/A**	**Total Liabilities**	**7,344,158**

Net Worth			
Table 6			1
Line #	Account #	**Description**	**Account Balance**
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	
6.2	2530.0	Proprietor Drawings	
6.3	2540.0	Partner Drawings	
6.4	2550.0	Net Profit(Loss) - Current Year	(481,611)
6.100	**2510.0**	**Total Proprietorship or Partnership Capital**	**(481,611)**
6.5	2620.0	Capital Stock	
6.6	2630.0	Additional Paid in Capital	
6.7	2640.0	Treasury Stock	
6.8	2650.0	Retained Earnings	(737,540)
6.200	**2610.0**	**Total Corporation Capital**	**(737,540)**
600	**2000.0**	**Total Liabilities and Net Worth**	**6,125,007**

Balance Sheet Check			
Table 7			1
Line #	Account #	**Description**	**Account Balance**
7.1	**1000.0**	**Total Assets**	6,125,007
7.2	**2000.0**	**Total Liabilities and Net Worth**	6,125,007
		Difference	**Balance Sheet Check Passed**

Footnote Legend

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

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

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : Profit Loss Statement

Gross Income

Table 1			1
Line #	Account #	Description	Reported Amount
1.1	3021.1	Private	392,674
1.2	3022.5	DTA	4,411,758
1.3	3022.6	MA DTA Patient Resource Income	
1.4	3022.7	Non-MA DTA	
1.5	3023.1	MA Commission for the Blind	
1.6	3023.2	VA and Other Public	
1.7	3025.3	Adult Day Care Income	
1.8	3026.2	Other Non-Nursing Income	
1.9		COVID-Related Supplemental Payments	
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	3031.1	Private	
1.11	3032.5	Medicaid (DMA)	
1.12	3032.7	Non-MA Medicaid	
1.13	3033.1	MA Commission for the Blind	
1.14	3033.2	VA & Other Public	
1.100	**3030.0**	**Total Ancillary Services**	**0**
Miscellaneous and Recoverable Income			
1.15	3120.0	Endowment & Other Nonrecoverable **	598,242
1.16	3140.0	Laundry Recoverable Income	
1.17	3150.0	Vending Machines Recoverable Income	
1.18	3160.0	Bad Debt Recovery	
1.19	3170.0	Prior Year Retroactive Adjustment	
1.20	3180.0	Interest Income	
1.21	3194.0	Operating Costs Recoverable	3,880
1.22	3196.0	Fixed Costs Recoverable	
1.200	**3130.0**	**Total Miscellaneous and Recoverable Income**	**602,122**
100	**3000.0**	**Total Gross Income**	**5,406,554**

Table 1A : Detail of Ancillary Services Expenses

Report these amounts as non-allowable expenses on main schedule.

Line #	Account #	Expense Classification	Amount
1A.1			
1A.2			
1A.3			
1A.4			
1A.5			
1A.100		**Total Ancillary Expenses**	**0**

Expenses

Table 2			1	2	3	4
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (9945.0)	Automatically Disallowed Expenses (9939.0)	Total Allowable Expenses
Administrative Expenses						
2.1	4110.1	Administrative/Responsible Person Salaries	102,804			102,804
2.2	4125.1	Officer Salaries*			0	0
Other Expenses						
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Itemize Salaries)	333,034			333,034
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	28,684			28,684
2.5	4160.3	Management Fees	165,000		(165,000)	0
2.6	4160.6	Management Consultants*			0	0
2.100	**4130.1**	**Total Other Expenses**	**526,718**	**0**	**(165,000)**	**361,718**
2.200	**4100.0**	**Total Administrative Expenses**	**629,522**	**0**	**(165,000)**	**464,522**
General Supplies & Expenses						
2.7	4250.5	Office Supplies	25,593			25,593
2.8	4261.5	Phone	7,322			7,322
2.90	4262.6	Directory Advertising			0	0
2.300	**4260.0**	**Total Telephone Expenses**	**7,322**	**0**	**0**	**7,322**
Travel Expenses						
2.10	4275.5	Motor Vehicle Expense*	117			117
2.11	4280.5	Conventions and Meetings				0
2.400	**4270.5**	**Total Travel Expenses**	**117**	**0**		**117**
Advertising Expenses						
2.12	4295.7	Help Wanted	5,576			5,576
2.13	4298.7	Promotional	532		(532)	0
2.500	**4290.0**	**Total Advertising Expenses**	**6,108**	**0**	**(532)**	**5,576**
Licenses and Dues Expenses						
2.14	4301.7	Licenses and Dues: Patient Care Related Portion	14,524			14,524
2.15	4302.3	Licenses and Dues: Not Related to Patient Care			0	0
2.600	**4300.0**	**Total Licenses and Dues Expenses**	**14,524**	**0**	**0**	**14,524**
Education and Training Expenses						
2.16	4306.1	Staff Development: Coordinator Salary				0
2.17	4306.2	Administration Training				0
2.18	4306.3	Other Required Education				0
2.19	4306.4	Job Related Education	4,389			4,389
2.700	**4305.0**	**Total Education and Training Expenses**	**4,389**	**0**		**4,389**
Employee Benefits						
2.20	4310.1	Employee Benefits - Pensions **	52,327			52,327
2.21	4310.2	Employee Benefits - Other	4,807			4,807
2.22	4339.2	Officer Profit Sharing and Other Benefits			0	0
2.800	**4310.0**	**Total Employee Benefits**	**57,134**	**0**	**0**	**57,134**
Accounting Expenses						
2.23	4350.3	Accounting: Appeal Services			0	0
2.24	4360.3	Accounting: Other (Use Table 2B to Right to Itemize Expenses)	37,267			37,267
2.900	**4340.0**	**Total Accounting Expenses**	**37,267**	**0**	**0**	**37,267**
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	238		(238)	0
2.1000	**4370.0**	**Total Legal Expenses**	**238**		**(238)**	**0**
Payroll Taxes						
2.28	4411.1	Payroll Taxes - Other	160,792			160,792
2.29	4411.2	Payroll Taxes - Officers			0	0
2.1100	**4400.0**	**Total Payroll Taxes**	**160,792**	**0**	**0**	**160,792**
Insurance Expense						
2.30	4428.7	Insurance: Department of Unemployment Assistance Claims (DUA) - A&G Portion				0
2.31	4431.7	Insurance: Malpractice and General Liability *	2,409			2,409
2.32	4432.7	Key Person Insurance			0	0
2.33	4590.8	Insurance: Building Improvements and Equipment			0	0
2.34	4424.1	Workers' Comp - Other	43,721			43,721
2.35	4424.2	Workers' Comp - Officers			0	0
2.36	4426.1	Group Life/Health - Other	244,128			244,128
2.37	4426.2	Group Life/Health - Officers			0	0
2.1200	**4420.0**	**Total Insurance Expenses**	**290,258**	**0**	**0**	**290,258**
2.38	4415.0	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 Itemize Expenses)	1,592	(3,592)		0
2.1300	**4200.0**	**Total General Supplies and Expenses**	**607,334**	**(3,592)**	**(770)**	**602,972**

Table 2A : Detail of Clerical Salaries

Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	Lori Ferrante	Executive Director/CEO	oversees campus administration	43,772
2A.2	Lisa Harrington	AP/Payroll Manager	Responsible for processing and posting AP and payroll	23,762
2A.3	James Geisel	Business Office Manager	Responsible for Receivables and Billing	26,263
2A.4	Karen McWhinnie	HR	Campus HR	22,511
2A.5	George Pommenville	Corporate IT	Management of IT services on campus	8,754
2A.6	Christopher Ovalle	IT Support	IT related to Activities Department	16,661
2A.7	Pamela Russell	Receptionist	Front desk coverage	53,139
2A.8	Marilouise Leshinski	Receptionist	Front desk coverage	46,831
2A.9	Courtney Sullivan	Receptionist	Front desk coverage	15,679
2A.10	Adele Balboni	Receptionist	Front desk coverage	12,771
2A.11	Michelle Hayward	Receptionist	Front desk coverage	6,975
2A.12	Taronna Davis	Receptionist	Front desk coverage	6,505
2A.13	Ann Majkut	Receptionist	Front desk coverage	5,068
2A.14	Larissa Borges	Receptionist	Front desk coverage	2,300
2A.15	Andrea Ziegler	Receptionist	Front desk coverage	187
2A.16	Danielle Kelleher	Unit Secretary	Secretary	41,856
2A.100		**Total Clerical Salaries**		**333,034**

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

Table 2B : Detail of Other Accounting Expenses

Part 1: Purchased Service Accounting Expenses

Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1	Baker Tilly US, LLP	12/31/2023	37,267	F	FS Audit and Cost Report Prep
2B.2					
2B.3					
2B.4					
2B.5					
2B.100		**Sub-Total**	**37,267**		

Part II: Employee's Responsibilities Only

Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities	% of time
2B.6						
2B.7						
2B.8						
2B.9						
2B.200		**Sub-Total**	**0**			
2B.300		**Total Other Accounting**	**37,267**			

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

2.42	4510.8	Real Estate Taxes			0	0
2.43	4515.8	Personal Property Taxes*			0	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)	370,730		(370,730)	0
2.45	4535.8	Rent - Real Property	521,353		(521,353)	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
2.48	4565.8	Depreciation - Building Improvements	595,199		(595,199)	0
2.49	4567.8	Depreciation - Leasehold Improvements			0	0
2.50	4568.8	Depreciation - Other Improvements			0	0
2.51	4570.8	Depreciation - Equipment			0	0
2.52	4585.8	Depreciation - Software/Limited Life Assets			0	0
2.1400	**4540.0**	**Total Fixed Costs**	**1,487,282**		**(1,487,282)**	**0**
Plant Operation, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries				0
2.54	5110.3	Plant Operations, Maintenance & Security - Purchased Service	308,683			308,683
2.55	5115.5	Plant Operations, Maintenance & Security - Supplies and Expenses	4,436			4,436
2.56	5120.5	Plant Operations, Maintenance & Security - Utilities				0
2.57	5130.7	Plant Operations, Maintenance & Security - Repairs				0
2.1500	**5100.0**	**Total Plant Operation, Maintenance & Security**	**313,119**	**0**		**313,119**
Dietary						
2.58	5205.1	Dietary - Salaries				0
2.59	5220.5	Dietary - Food				0
2.60	5221.3	Dietary - Purchased Service	902,925			902,925
2.61	5231.1	Dietician - Salary				0
2.62	5233.3	Dietician - Purchased Service				0
2.63	5235.5	Dietary - Supplies and Expenses				0
2.1600	**5200.0**	**Total Dietary**	**902,925**	**0**		**902,925**
Laundry						
2.64	5310.1	Laundry - Salaries				0
2.65	5320.3	Laundry - Purchased Service	11,064			11,064
2.66	5330.5	Laundry - Supplies and Expenses	2,409			2,409
2.67	5340.5	Laundry - Linen and Bedding				0
2.1700	**5300.0**	**Total Laundry**	**13,473**	**0**		**13,473**
Housekeeping						
2.68	5410.1	Housekeeping - Salaries	250,133			250,133
2.69	5415.3	Housekeeping - Purchased Service	(47,605)			(47,605)
2.70	5420.5	Housekeeping - Supplies and Expenses	30,787			30,787
2.1800	**5400.0**	**Total Housekeeping**	**233,315**	**0**		**233,315**
Nursing						
Registered Nurses						
2.71	6030.1	RN Salaries	225,412			225,412
2.72	6035.3	RN Purchased Service	161			161
2.73	6041.1	LPN Salaries	501,562			501,562
2.74	6042.3	LPN Purchased Service				0
Nurses Aides						
2.75	6051.1	Nurses Aides Salaries	663,381			663,381
2.76	6052.3	Nurses Aides Purchased Service				0
2.1900	**6000.0**	**Total Nursing**	**1,390,516**	**0**		**1,390,516**
Medical Services						
2.77	6504.1	Quality Assurance Professional				0
2.78	6507.1	Community Support Coordinator				0
Physicians' Services						
2.79	6514.3	Employee Physicals				0
2.80	6515.3	Other Medical Services Expenses (Use Table 2E to Right to Itemize Expenses)	0			0
2.2000	**6510.0**	**Total Physicians' Services**	**0**	**0**		**0**
Medical Supplies & Drugs						
2.81	6520.5	Legend Drugs			0	0
2.82	6522.5	House Supplies Not Resold	23,504			23,504
2.83	6523.5	Resold to Private Patients			0	0
2.2100	**6520.0**	**Total Medical Supplies and Drugs**	**23,504**	**0**	**0**	**23,504**
2.84	6530.0	Pharmacy Consultant				0
2.85	6540.0	Social Service Worker (Including Behavioral Health)	61,494			61,494
2.2200	**6500.0**	**Total Medical Services**	**84,998**	**0**	**0**	**84,998**
Restorative & Recreational Therapy						
Restorative Therapy						
2.86	7011.1	Indirect Restorative Therapy Salaries				0
2.87	7012.1	Direct Restorative Therapy Salaries			0	0
2.88	7012.2	Direct Restorative Therapy Benefits			0	0
2.89	7013.3	Indirect Restorative Therapy Consultants				0
2.90	7014.3	Direct Restorative Therapy Consultants			0	0
2.2300	**7010.0**	**Total Restorative Therapy**	**0**	**0**	**0**	**0**
Recreational Therapy						
2.91	7021.1	Recreational Therapy - Salaries	175,999			175,999
2.92	7022.3	Recreational Therapy - Purchased Service	34,497			34,497
2.93	7023.5	Recreational Therapy - Supplies and Expenses	15,181			15,181
2.94	7024.8	Recreational Therapy - Transportation			0	0
2.2400	**7020.0**	**Total Recreational Therapy**	**225,677**	**0**	**0**	**225,677**
2.2500	**7000.0**	**Total Restorative & Recreational Therapy**	**225,677**	**0**	**0**	**225,677**
Bad Accts.-Taxes-Refunds-Day Care						
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care			0	0
2.96	8015.0	Fines, Late Charges, and Penalties	4		(4)	0
2.97	8025.5	State & Federal Income Taxes			0	0
2.98	8027.7	Massachusetts Excise Tax			0	0
2.99	8030.0	Refunds and Allowances			0	0
2.101	8040.0	Adult Day Care Costs*			0	0
2.102	8065.0	Other Non-Nursing Costs*			0	0
2.2600	**8000.0**	**Total Bad Accts.-Taxes-Refunds-Day Care**	**4**		**(4)**	**0**
200	**4000.0**	**Total Expenses**	**5,888,165**	**(3,592)**	**(1,653,056)**	**4,231,517**
			A/C # 4000.0	**A/C #9945.0**	**A/C # 9939.0**	

Table 2C: Detail of Other Operating Expenses

Line #	Description	Amount
2C.1	Prof Service/Consultant	3,000
2C.3	PY Year Expense Adj	592
2C.4		
2C.100	**Total**	**3,592**

Table 2D: Detail of Other Rent Expenses

Line #	Description	Amount
2D.1	Equipment Rental	
2D.2		
2D.3		
2D.4		
2D.100	**Total**	**0**

Table 2E: Detail of Other Medical Services Expenses

Line #	Description	Amount
2E.1		
2E.2		
2E.3		
2E.4		
2E.100	**Total**	**0**

Reconciliation of Reported Operating Expenses to Allowable Operating Expenses			
Table 3			1
Line #	Account #	Description	Amount
3.1	4000.0	Total Reported Operating Expenses	5,888,165
3.2	9945.0	Less: Self-Disallowed Expenses	(3,592)
3.3	9939.0	Less: Automatically Disallowed Expenses	(1,653,056)
3.100	**4001.1**	**Total Non-Allowable Expenses**	**(1,656,648)**
3.4	9960.3	Allocated Administrative and General from Management Company (HCF-3)	296,342
3.5	9502.2	Other Operating Expense Add-Back from Realty Company (HCF-2 RH)	401,409
3.6	9963.3	Allocated Other Operating Expense Add-Back from Management Company	
3.7	9961.3	Allocated Fixed Asset Expenses from Management Company (HCF-3)	2,234
3.8	9500.0	Claimed Fixed Asset Expenses from Claimed Fixed Assets Schedule	1,105,870
3.9	9302.6	Allocated Direct Variable (Dietician, Indirect Therapy & QA) Management Company Add-Back Expenses	
3.10	9302.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses	
3.200	**4001.2**	**Total Allowable Add-Back Expenses**	**1,805,855**
3.41	NA	Less: Recoverable Income (offsetting operating expenses)	3,880
300	**4002.0**	**Total Allowable Operating Expenses Claimed**	**6,033,492**

Reconciliation of Cost Report Net Income to Financial Statement (Book) Net Income			
Table 4			1
Line #	Account #	Description	Amount
Cost Report Net Income			
4.1	3000.0	Total Cost Report Income	5,406,554
4.2	4000.0	Total Cost Report Expenses	5,888,165
4.100		**Net Income (Loss) Cost Report**	**(481,611)**
Financial Statement Net Income			
4.3		Financial Statement Reported Income	5,406,554
4.4		Financial Statement Reported Expenses	5,888,165
4.200		**Net Income (Loss) Financial Statement**	**(481,611)**
Variance			
4.5		Variance Between Cost Report and Financial Statements: Income	0
4.6		Variance Between Cost Report and Financial Statements: Expenses	0
4.7		Variance Between Cost Report and Financial Statements: Net Income	0
Reconciling Items			
4.8		Reconciling Item: Explain	
4.9		Reconciling Item: Explain	
4.10		Reconciling Item: Explain	
4.11		Reconciling Item: Explain	
4.12		Reconciling Item: Explain	
4.300		**Total Reconciling Items**	**0**
Reconciliation			
400		**Difference between Total Reconciling Items and Variance Between Cost Report and Financial Statements: Net Income *****	**0**

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	4,718
1.2	0212.5 & 0212.0	Massachusetts EAEDC	540
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	551
100	**0200.0**	**Total Resident Days January 1 - March 31**	**5,809**

Resident Days April 1 - June 30			
Table 2	Account #		1
Line #		**Payer Description**	**Reported Days**
2.1	0310.5 & 0310.0	DTA Days	4,620
2.2	0312.5 & 0312.0	Massachusetts EAEDC	712
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	489
200	**0300.0**	**Total Resident Days April 1 - June 30**	**5,821**

Resident Days July 1 - September 30			
Table 3	Account #		1
Line #		**Payer Description**	**Reported Days**
3.1	0410.5 & 0410.0	DTA Days	4,344
3.2	0412.5 & 0412.0	Massachusetts EAEDC	797
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	325
300	**0400.0**	**Total Resident Days July 1 - September 30**	**5,466**

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		**Payer Description**	**Reported Days**
4.1	0510.5 & 0510.0	DTA Days	4,159
4.2	0512.5 & 0512.0	Massachusetts EAEDC	839
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	467
400	**0500.0**	**Total Resident Days October 1 - December 31**	**5,465**

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	**17,841**
5.2	0612.5 & 0612.0	Massachusetts EAEDC	**2,888**
5.3	0615.4 & 0615.0	Non-Massachusetts DTA	**0**
5.4	0660.5 & 0660.0	MA Commission for the Blind	**0**
5.5	0670.5 & 0670.0	Veterans Administration and Other Public **	**0**
5.6	0690.5 & 0690.0	Private	**1,832**
500	**0600.0**	**Total Annual Resident Days**	**22,561**

Additional Patient Day Information			
Table 6		1	
Line #		**Description**	**Reported Admission/Community Support Days**
6.1	0140.0	Number of Admissions	23
6.2	0150.0	Number of Discharges	28
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					
1.2	Land HCF-2	307,719			307,719					
1.3	Building HCF-4	0			0					0
1.4	Building HCF-2	1,597,481			1,597,481				-	0
1.5	Improvements HCF-4	13,549,875	44,440		13,594,315	5.00%	578,652			578,652
1.6	Improvements HCF-2	4,133,051			4,133,051	5.00%			84,203	84,203
1.7	Equipment HCF-4	616,966	5,508		622,474	10.00%	16,547			16,547
1.8	Equipment HCF-2	511,696			511,696	10.00%			25,288	25,288
1.9	Software/Limited Life Assets HCF-4				0	33.33%				0
1.10	Software/Limited Life Assets HCF-2				0	33.33%			-	0
100	**Total Claimed Fixed Asset Depreciation Expense**	**20,716,788**	**49,948**	**0**	**20,766,736**		**595,199**	**0**	**109,491**	**704,690**

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 *	370,730	-	370,730
2.2	MA Corporate Excise Tax - Non-Income Portion		-	0
2.3	Building Insurance		30,450	30,450
2.4	Real Estate Taxes		-	0
2.5	Personal Property Taxes		-	0
2.6	Other Claimed Fixed Assets**		-	0
200	**Total Claimed Fixed Asset Other Expenses**	**370,730**	**30,450**	**401,180**

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	1,105,870	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)	1999
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	Other	SISTERS OF CHARITY (HALIFAX) SUPPORTING CORPORATION	Yes		1/1/2033	240	81,573	12,503,198			7,690,832		(608,148)			**7,082,684**	5.00%	370,730		**370,730**
1.2																-				-
1.3																-				-
1.4																-				-
1.5																-				-
1.6																-				-
1.7																-				-
1.8																-				-
100	**TOTALS**								-	-						**7,082,684**		**370,730**	-	**370,730**
										(A)								(B)	(C)	(A) + (B) + (C)
																				A/C # 4520.8

Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party Yes/No Selection	Beginning Balance: Jan 1	New Loan Amount	Start Date	Principal Payments	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							-		
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	**TOTALS**						-		-
							A/C # 2100.0 less 2160.0		**A/C # 4430.0**

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : WAGES AND BENEFITS

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

Table 1		1	2	3	4	5	6	7
Line #	Description	Number of FTE (Round to one decimal place)	Number of Staff (Round to one decimal place)	Total Hours (Round to one decimal place)	Total Salaries	Group Life/Health Benefits	Pensions	Other Benefits
1.1	Staff Development	00,000.0						
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.0						
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,000.0						
		7112.2	7212.2	7312.2	5205.1	7412.2	7512.2	7612.2
1.4	Dietician	00,000.0						
		7113.2	7213.2	7313.2	5231.1	7413.2	7513.2	7613.2
1.5	Laundry Staff	00,000.0						
		7114.2	7214.2	7314.2	5310.1	7414.2	7514.2	7614.2
1.6	Housekeeping Staff	00,006.4	7.0	13310.7	250,133	26,389	6,027	
		7115.2	7215.2	7315.2	5410.1	7415.2	7515.2	7615.2
1.7	Quality Assurance	00,000.0						
		7116.2	7216.2	7316.2	6504.1	7416.2	7516.2	7616.2
1.8	Community Support Coordinator	00,000.0						
		7119.2	7219.2	7319.2	6507.1	7419.2	7519.2	7619.2
1.9	Social Services Staff	00,000.8	1.0	1584.5	61,494	6,488	1,482	
		7120.2	7220.2	7320.2	6540.0	7420.2	7520.2	7620.2
1.10	Restorative - Indirect Salaries	00,000.0						
		7121.2	7221.2	7321.2	7011.1	7421.2	7521.2	7621.2
1.11	Restorative - Direct Salaries	00,000.0						
		7122.2	7222.2	7322.2	7012.1	7422.2	7522.2	7622.2
1.12	Recreational Staff	00,004.0	6.0	8340.9	175,999	18,568	4,241	
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2104.0	102,804	10,846	2,477	
		7124.2	7224.2	7324.2	4110.1	7424.2	7524.2	7624.2
1.14	Officer	00,000.0						
		7125.2	7225.2	7325.2	4125.1	7425.2	7525.2	7625.2
1.15	Clerical Staff	00,004.2	11.0	8764.6	333,034	35,136	8,025	
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,003.9	5.0	8070.6	225,412	23,798	5,436	
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,009.6	11.0	19960.0	501,562	52,871	12,076	
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,026.2	17.0	54405.3	663,381	69,988	15,986	
		7131.2	7231.2	7331.2	6051.1	7431.2	7531.2	7631.2

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : FOOTNOTES AND EXPLANATIONS

Table 1	1	2	3
Enter any footnotes, explanations or disagreement relating to this cost report in the space provided below by schedule. The Center relies on accurate reporting which is consistent with regulations, forms, instructions, and advisory rulings. Providers should report both actual and allowable costs and explain discrepancies. For your convenience, all lines in the cost report marked with ** are listed below. If you reported values on any of cost report lines marked with an **, you must provide an explanation on this schedule.			
Cost Report	**Schedule Name**	**Line #/ / Line Name**	**Explanation**
HCF-4	Balance Sheet	Line # 3.10/ Other	
HCF-4	Profit or Loss Schedule	Line # 1.15 /Endowment & Other Nonrecoverable Income	Covid related funds $597550 - Contributions $692
HCF-4	Profit or Loss Schedule	Line # 2.20 /Employee Benefits - Pensions	Defined contribution pension plan for all qualified employees
HCF-4	Profit or Loss Schedule	Lines # 1.5, 2.5, 3.5, 4.5/Veterans Administration and Other Public	
HCF-4	Profit or Loss Schedule	Line # 2.6/ Other Claimed Fixed Assets	Parking Space rental expense
HCF-3 RH	Part III - Management Company Financial Information	Acct. #3650.0/Other Income	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9321.1/Clerical	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9323.7/Other Expenses	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9399.6/Total Other Administrative, Variable & DON Costs	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9379.0/Miscellaneous	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #9391.0/Other Property Costs	
HCF-3 RH	Part III - Management Company Financial Information	Acct. #1980.0/Other	
HCF-4	General	Line #1.30/Report of unpaid workers expenses	
HCF-4	General	Line #1.31/Cost-splitting methodology for employees whose salaries are reported in more than one account.	
HCF-4	General	Line # 1.32/Details of accrued expenses not related to the current cost report period.	

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	Baker Tilly US, LLP	
1.2	Preparer's Last Name	Fallon	
1.3	Preparer's First Name	Deandra	
1.4	Preparer's Middle Name		
1.5	Title	Director, CPA	
1.6	Street Address	100 Keystone Ave	
1.7	City	Pittston	
1.8	State	PA	
1.9	Zip Code	18640	
1.10	Phone Number	570-820-0301	
1.11	Email Address	Deandra.Fallon@BakerTilly.com	
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:	5/1/2024	

Certification by Owner, Partner, or Officer			
Table 2		1	
2.1	Last Name	Santerre	
2.2	First Name	Jennifer	
2.3	Middle Name		
2.4	Title	Chief Financial Officer	
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	5/1/2024	

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

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

The HCF-2 RH must be completed when expenses are included in the HCF-4 Profit or Loss Schedule account # 6210.8 "Rent Expenses for Real Property". This schedule must be completed whenever rent is paid to an individual, partnership, realty trust or other entity whether affiliated or not with the residential care facility. The HCF-2 RH serves the dual purpose of being a report to the Center by the individual or business entity which owns the real property to accurately reflect the complete financial condition AND a claim for reimbursement.

Part I: Facility Specific Realty Company Information and Disclosures

Facility Information

Table 1

Line #	Description	1
1.1	Realty Company Name	ESTERS OF CHARITY SUPPORTING CORP.
1.2	FEIN	
1.3	Realty Company CBCAS #	5886
1.4	Balance Sheet Date	12/31/2023
1.5	Realty Company Address	125 Oakland Street
1.6	City	Wellesley
1.7	Zip	02481
1.8	Telephone	781-237-2360

IMPORTANT: Tables 2 through 6 are an integral part of the HCF-4 cost report. These tables must be completed in its entirety. When completing these tables the following definitions of direct and indirect beneficial owner apply: 1) A ***direct owner*** is defined as a person or entity having any rights or benefits of ownership and having ***an interest of record*** in ay partnership, joint venture, corporation or other entity; and 2) An ***indirect beneficial owner*** is defined as a person having any benefits or rights of ownership, either direct or indirect, through one or more intermediaries, through any understanding or relationship with a person or entity, ***resulting in benefits of ownership which are not of record***. It is incumbent upon the owner to fully disclose such interest. These tables MUST be completed in entirety.

Direct and Indirect Owners

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

Table 2

Line #	1 Owner Name (Last, First)	2 Address	3 Percent Ownership	4 Select Ownership Type	5 Direct or Indirect?
2.1	Non-Profit Organization	125 Oakland St. Wellesley, MA	100.0%	Corporation	Direct
2.2					
2.3					
2.4					
2.5					
2.6					

Other Owned Facilities

List the name(s) of any other nursing and/or residential care facilities in which the owners listed in Table 2 own, directly or indirectly, an interest of 5% or more.

Table 3

Line #	1 Nursing and/or Rest Home	2 MPN	3 Name of Owner	4 Company Address	5 % Ownership
3.1	Elizabeth Seton Residence Inc	0501588	Esters of Charity Supporting Corp	125 Oakland St. - Wellesley, MA	100.00%
3.2					
3.3					
3.4					
3.5					

Indebtedness

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

Table 4

Line #	1 Select type of debt	2 Select Payable From	3 Original Debt Amount	4 Date Issued	5 Balance 12/31	6 Select Payable To	7 List Owners Name
4.1							
4.2							
4.3							
4.4							
4.5							

Related Party Transactions

Indicate any entity, person, or related party as defined in 101 CMR 204.00 and that (a) provides services, facilities, goods and/or supplies to this realty company; or (b) receives any salary, fee, or other compensation from this realty company. Indicate the amount paid by this realty company for this reporting year. (Attach an addendum if necessary.)

Table 5

Line #	1 Entity/Person	2 Goods/Services	3 Billing/Compensation	4 Mark up	5 Cost	6 Account Posted	7 Name of Owner	8 % Ownership
5.1					-			
5.2					-			
5.3					-			
5.4					-			
5.5					-			
5.9					-			

Proprietor, Partnership, or Corporate Information

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

Table 6

Line #	1 Select Owner, Partner, Officer	2 Owner Name	3 Owner Title	4 % Time Devoted	5 Salary	6 Employee Benefits	7 Payroll Taxes	8 Workers' Comp.	9 Gr. Life/Health Ins	10 Draw	11 Other	12 Total
6.1												-
6.2												-
6.3												-
6.4												-
6.5												-
6.6												-
6.7												-
6.8												-

Five Highest Paid Salaries

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

Table 7

Line #	1 Name	2 Title	3 % Time Devoted - Administration	4 % Time Devoted - Plant Operation, Maintenance, and Security	5 % Time Devoted - Medical Records	6 % Time Devoted - Other	7 Total Time (Must equal 100%)	8 Salary	9 Employee Benefits	10 Payroll Taxes	11 Workers' Comp.	12 Gr. Life/Health Ins.	13 Draw	14 Other	15 Total
7.1							0.00%								-
7.2							0.00%								-
7.3							0.00%								-
7.4							0.00%								-
7.5							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	Explanation
1.1	3510.0	Residential Care Facility Rental Income	521,353	
1.2	3520.0	Other Rental Income	41,229	
1.3	3530.0	Other Income	112,312	
1.4	3540.0	Recoverable Fixed Asset Income	921,673	
100	**3500.0**	**Total Income Reported**	**1,596,567**	

Table 2	*Expenses*			
Line #	Account #	Description	Reported Amount	
2.1	9540.0	Real Estate Taxes		
2.2	9540.5	Personal Property Taxes		
2.3	9545.0	Long Term Interest (Mortgages & Notes schedule)	0	
2.4	9545.5	Working Capital Interest (Mortgages & Notes schedule)	0	
2.5	9546.0	Interest on Late Payments, Penalties		
2.6	9547.0	Other Expenses **		Explain:
2.7	9550.0	Depreciation: Building	225,866	
2.8	9560.8	Depreciation: Improvements		
2.9	9570.0	Depreciation: Equipment	123,957	
2.10	9575.0	Depreciation: Software/Limited Life Assets		
2.11	9580.0	Insurance: Building, Building Improvements, Equipment	59,695	
2.12	9590.0	Other Operating Expenses	1,481,287	Explain: Liability Ins, Utilities, Maintenance & Other
200	**9500.0**	**Total Expenses Reported**	**1,890,805**	

Table 3	*Assets*			
Line #	Account #	Description	Reported Amount	
3.1	1020.0	Cash - Checking Account	78,620	
3.2	1030.0	Cash - On hand		
3.3	1040.0	Cash - Other		
3.4	1160.0	Loans Receivable - Due from Officers/Owners		
3.5	1170.0	Loans Receivable - Due from Employees		
3.6	1180.0	Loans Receivable - Due from Subsidiaries/Affiliates	11,003	
3.7	1185.0	Other Loans Receivable	5,144	
3.8	1270.0	Prepaid Interest		
3.9	1280.0	Prepaid Insurance		
3.10	1300.0	Other Prepaid Expenses		Explain:
3.11	1310.0	Other Current Assets	14,299	Explain: Nativity Scenes
3.12	1510.0	Land – Cost	561,995	
3.13	1521.1	Building – Cost	14,041,697	
3.14	1522.2	Building – Accumulated Depreciation	(6,164,348)	
3.15	1611.1	Building Improvements – Cost		
3.16	1612.2	Building Improvements – Accumulated Depreciation		
3.17	1631.1	Other Improvements – Cost		
3.18	1632.2	Other Improvements – Accumulated Depreciation		
3.19	1651.1	Equipment – Cost	2,236,297	
3.20	1652.2	Equipment – Accumulated Depreciation	(2,049,180)	
3.21	1701.1	Motor Vehicles – Cost		
3.22	1702.2	Motor Vehicles – Accumulated Depreciation		
3.23	1710.1	Software/Limited Life Assets - Cost		
3.24	1710.2	Software/Limited Life Assets – Accumulated Depreciation		
3.25	1980.0	Other Deferred Charges and Other Non-Current Assets		
3.26	1979.0	Construction in Progress		
3.27	1975.1	Mortgage Acquisition Cost		
3.28	1975.2	Accumulated Amortization of Mortgage Acquisition Cost		
300	**1000.0**	**Total Assets**	**8,735,527**	

Table 4	*Liabilities*		
Line #	Account #	Description	Reported Amount
4.1	2110.0	Notes/Loans Payable to Officer, Owner, Related Parties	
4.2	2120.0	Notes/Loans Payable to Subsidiaries and Affiliates	
4.3	2130.0	Notes/Loans Payable to Banks	
4.4	2150.0	Other Short-Term Financing	
4.5	2160.0	Long-Term Debt, Current Portion *	
4.6	2240.0	Accrued Taxes – Realty and Management	
4.7	2295.0	Other Current Liabilities	693
4.8	2310.0	Mortgages *	
4.9	2320.0	Other Long-Term Debt *	
400		**Total Liabilities**	**693**

Table 5	*Net Worth*			
Line #	Account #	Description	Reported Amount	
5.1	2520.0	Proprietorship or Partnership Capital	9,029,072	
5.2	2530.0	Proprietor Drawings		
5.3	2540.0	Partnership/Member (LLC) Drawings		
5.4	2545.0	Contributions		
5.5	2550.0	Net Profit/(Loss) Year to Date	(294,238)	
5.6	2620.0	Capital Stock		
5.7	2630.0	Additional Paid in Capital		
5.8	2640.0	Treasury Stock		
5.9	2650.0	Retained Earnings		
500		**Total Net Worth**	**8,734,834**	
600		**Total Liabilities and Net Worth**	**8,735,527**	**Assets Equals Liabilities and Net Worth**

Part III: Facility Specific Realty Company Claimed Fixed Asset Expenses

Claimed Fixed Asset Depreciation Expenses

Note - This table does not include all fixed assets for the realty company, only those that can be claimed as residential care facility fixed assets. Allowable basis is the portion of fixed assets used for the care of publicly aided residents. Claimed deletions include retired, sold, written-off, damaged, and fully depreciated assets. If the realty company owns fixed assets of other nursing, non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must be reported or disallowed on this schedule in column 7 "Non Allowable Depreciation Expense". The allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 1		1	2	3	4	5	6	7	8
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions	Claimed Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Depreciation Expense Reported on Financial Statements	Non-Allowable Depreciation Expense on Add-Backs	Claimed HCP-2 RH Depreciation Expense
1.1	Land HCP-2				0				
1.2	Building HCP-2				0		225,000	(225,000)	0
1.3	Improvements HCP-2				0	5.00%	0	84,000	84,000
1.4	Equipment HCP-2				0	10.00%	133,000	(108,000)	25,000
1.5	Software (Limited Life Assets) HCP-2				0	33.33%	0	0	0
100	**Total Claimed Fixed Asset Depreciation Expense**	0	0	0	0		358,000	(249,000)	109,000

Claimed Other Fixed Asset Expenses

Table 2		1
Line #	Description	Claimed Fixed Asset Expenses - Realty Company (HCP-2 RH)
2.1	Long-Term Interest Claimed *	
2.2	MA Corporate Excise Tax - Non-Income Section	
2.3	Building Insurance	30,000
2.4	Real Estate Taxes	
2.5	Personal Property Taxes	
2.6	Other **	
2.7	Other Recoverable Fixed Asset Income	
200	**Total Claimed Fixed Asset Other Expenses**	30,000

Total Claimed Fixed Asset Expenses

Table 3		1	
Line #	Description	Amount	
300	Total Claimed Fixed Asset Expenses	139,000	A/C # 9502.1

Detail of Other Operating Expenses A/C # 9502.2

Table 4		1	2	3	
Line #	Describe Expense	Reported Expense	Amount Ineligible/Disallowed	Claimed Amount	
4.1	Office Expenses	198,300	(198,300)	0	
4.2	Liability Insurance	7,630	(1,530)	6,100	
4.3	Utilities	278,140	(74,140)	204,000	
4.4	Maintenance	315,130	(137,630)	177,500	
4.5				0	
400	Total Other Operating Expenses	1,481,297	(1,079,676)	401,600	A/C # 9502.2
		A/C # 9550.0			

Part IV: Facility Specific Realty Company Mortgages and Notes Payable

SCHEDULE - Mortgages & Notes

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

Mortgages and Notes Supporting Fixed Assets

Table 1		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 (A)	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 Expenses (C)	Total Fixed Interest (Amortization, Interest and Period Expenses) (A + (B) + (C)
1.1																0				0
1.2																0				0
1.3																0				0
1.4																0				0
1.5																0				0
1.6																0				0
1.7																0				0
1.8																0				0
100	TOTALS								0	0						0		0	0	0
																Equals Sum of A/C #s 2300.0, 9550.0, and				Equals A/C # 9545.0

Working Capital Debt

Table 2		1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party (Select Yes/No)	Beginning Balance: Jan 1	New Loan Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
2.6							0		
200	TOTALS						0		0
							Equals the sum of A/C#s 2310.0, 2320.0, 2330.0, and 2340.0		Equals A/C# 9560.5