

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	5503311
1.2	Provider ID/MMIS ID	
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	Pleasant Acres Rest Homes, LLC
1.5	Street Address	107 E. Mountain St.
1.6	City	Worcester
1.7	Zip	01606
1.8	Telephone	508-853-8333
1.9	Federal Employer Identification Number	37-1554219
1.10	Responsible Person's Name	Carol A. Cheli
1.11	Responsible Person's Email	carchel@charter.net
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	Officer
1.13	List Name of Person to Receive Rate Notifications	Carol A. Cheli
1.14	List Email of Person to Receive Rate Notifications	carchel@charter.net
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	Profit
1.16	Legal Status (Select from Dropdown Menu)	5. Sole Proprietorship
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.	14
1.19	Enter the facility's constructed bed capacity.	14
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)	11/1/2007
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.	Carol Cheli
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.	No
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	Kevin Culliton
2.2	Residential Care Facility or Firm Name	Culliton & Fanninf LLC
2.3	Title	CPA
2.4	Street Address	PO Box 56
2.5	City	Charlton
2.6	State	MA
2.7	Zip Code	01507
2.8	Phone Number	508-347-3495
2.9	Email Address	kevincullitoncpa@gmail.com

Preparer Information		
<i>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.</i>		
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	Kevin Culliton
3.3	Preparer's Affiliation	Independent
3.4	Nursing Facility or Firm Name	Culliton & Fanning
3.5	Title	CPA
3.6	Street Address	PO Box 56
3.7	City	Charlton
3.8	State	MA
3.9	Zip Code	01507
3.10	Phone Number	508-347-3495
3.11	Email Address	kevincullitoncpa@gmail.com
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	Chell, Carol	24 Bay Point Drive Ext, Buzzards Bay, MA, 02530	100.0%	Person	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					
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					-			
4.2					-			
4.3					-			
4.4					-			
4.5					-			
4.6					-			

Sole Proprietor, Partnership, or Corporate Information

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

Table 5	1	2	3	4	5	6	7	8	9	10	11	12
Line #	Select Owner, Partner, Officer	Owner Name	Owner Title	% Time Devoted	Salary	Employee Benefits	Payroll Taxes	Workers' Comp.	Gr. Life/Health Ins.	Draw	Other	Total
5.1	Owner	Carol Chell	Owner	100.00%	70,100		7,010					77,110
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	Deborah Popeasiz	Aide			100.00%		100.00%	77,600	7,776						85,376
6.2	Deborah Cartagena	Cert				100.00%	100.00%	42,107				4,210			46,317
6.3	Davon Edmonds	Aide			100.00%		100.00%	32,000				3,200			35,200
6.4	Tracy Edmonds	Aide			100.00%		100.00%	25,690				2,569			28,259
6.5	Melissa Torres	Aide			100.00%		100.00%	21,440				2,144			23,584

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	113,284
1.2	1030.0	Cash - On Hand	
1.3	1040.0	Temporary Investments	
1.4	1050.0	Other Cash	
1.100	1010.0	Total Cash and Cash Equivalents	113,284
		Accounts Receivable	
1.5	1080.0	Private Patients	26,496
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	
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	26,496
		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	
1.18	1290.0	Prepaid Taxes	
1.19	1295.0	Capitalized Pre-Opening Costs *	
1.20	1300.0	Other Prepaid Expenses *	
1.400	1260.0	Subtotal Prepaid Expenses	-
1.21	1310.0	Other Current Assets	
100	1005.0	Total Current Assets	139,780

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			0
2.6	1650.0	Equipment	37,310	(5,313.00)	31,997
2.7	1700.0	Motor Vehicles			0
2.8	1710.0	Software/Limited Life Assets			0
200	1500.0	Total Non-Current Fixed Assets			31,997

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	171,777

Current Liabilities

Table 4			1
Line #	Account #	Description	Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	4,892
4.2	2030.0	Accrued Expenses	8,000
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	12,892
4.4	2050.0	Patient Funds Due	
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	60,703
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	60,703
		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	
4.14	2220.0	Other Payroll Liabilities	
4.300	2180.0	Total Accrued Salaries and Payroll Liabilities	-
		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	73,595

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	73,595

Net Worth			
Table 6			1
Line #	Account #	Description	Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	(70,338)
6.2	2530.0	Proprietor Drawings	
6.3	2540.0	Partner Drawings	
6.4	2550.0	Net Profit(Loss) - Current Year	168,520
6.100	2510.0	Total Proprietorship or Partnership Capital	98,182
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	
6.200	2610.0	Total Corporation Capital	0
600	2000.0	Total Liabilities and Net Worth	171,777

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	171,777
7.2	2000.0	Total Liabilities and Net Worth	171,777
		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			
Line #	Account #	Description	Reported Amount
1.1	9021.1	Private	154,912
1.2	9022.5	DTA	634,380
1.3	9022.6	MA DTA Patient Resource Income	
1.4	9022.7	Non-MA DTA	
1.5	9023.1	MA Commission for the Blind	
1.6	9023.2	Via and Other Public	
1.7	9025.3	Adult Day Care Income	
1.8	9026.2	Other Non-Nursing Income	
1.9		COVID-Related Supplemental Payments	
Ancillary Services (Use Table 1A to Right to Itemize Expenses)			
1.10	9033.1	Private	
1.11	9033.5	Medicaid (DMA)	
1.12	9032.7	Non-MA Medicaid	
1.13	9033.1	MA Commission for the Blind	
1.14	9033.2	Via & Other Public	
1.100	9030.0	Total Ancillary Services	0
Miscellaneous and Recoverable Income			
1.15	4150.0	Endowment & Other Nonrecoverable **	
1.16	3140.0	Laundry Recoverable Income	
1.17	3150.0	Vending Machines Recoverable Income	
1.18	3160.0	Real Estate Recovery	
1.19	3170.0	Prior Year Retroactive Adjustment	
1.20	3180.0	Interest Income	
1.21	3190.0	Operating Costs Recoverable	
1.22	3196.0	Fixed Costs Recoverable	
1.200	3130.0	Total Miscellaneous and Recoverable Income	0
100	2000.0	Total Gross Income	789,292

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 Expense
Administrative Expenses				
2.1	4150.1	Administrative/Responsible Person Salaries	70,100	70,100
2.2	4125.1	Officer Salaries*		0
Other Expenses**				
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Itemize Salaries)	0	0
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services		0
2.5	4160.3	Management Fees		0
2.6	4130.6	Management Consultants*		0
2.100	4130.1	Total Other Expenses	0	0
2.200	4150.0	Total Administrative Expenses	70,100	70,100
General Support & Expenses				
2.7	4120.1	Office Supplies	15,456	15,456
2.8	4261.5	Phone	3,959	3,959
2.90	4162.6	Directory Advertising		0
2.300	4260.0	Total Telephone Expenses	3,959	3,959
Travel Expenses**				
2.10	4275.1	Motor Vehicle Expenses*		0
2.11	4280.1	Conventions and Meetings		0
2.400	4270.5	Total Travel Expenses	0	0
Advertising Expenses				
2.12	4295.7	Help Wanted		0
2.13	4298.7	Promotional		0
2.500	4290.0	Total Advertising Expenses	0	0
Licenses and Fees Expenses				
2.14	4302.7	Licenses and Fees: Patient Care Related Portion	6,885	6,885
2.15	4302.9	Licenses and Fees: Not Related to Patient Care		0
2.600	4300.0	Total Licenses and Fees Expenses	6,885	6,885
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		0
2.700	4300.0	Total Education and Training Expenses	0	0
Employer Benefits				
2.20	4310.1	Employee Benefits - Pensions **		0
2.21	4310.7	Employee Benefits - Other	1,000	1,000
2.22	4339.2	Officer Profit Sharing and Other Benefits		0
2.800	4310.0	Total Employee Benefits	1,000	1,000
Accounting Expenses				
2.23	4320.1	Accounting- Appeal Services		0
2.24	4360.3	Accounting- Other (Use Table 2B to Right to Itemize Expenses)	7,324	7,324
2.900	4340.0	Total Accounting Expenses	7,324	7,324
Legal Expenses				
2.25	4380.3	Legal- Appeal Service		0
2.26	4385.7	Legal- Division of Administrative Law Appeals - Filing Fees		0
2.27	4390.7	Other Legal		0
2.1000	4370.0	Total Legal Expenses	0	0
Payroll Taxes				
2.28	4411.1	Payroll Taxes - Other	36,144	36,144
2.29	4411.2	Payroll Taxes - Officers		0
2.1100	4400.0	Total Payroll Taxes	36,144	36,144
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 **	20,652	20,652
2.32	4432.7	Key Person Insurance		0
2.33	4590.8	Insurance- Building Improvements and Equipment		0
2.34	4424.1	Workers' Comp - Other	6,420	6,420
2.35	4424.2	Workers' Comp - Officers		0
2.36	4426.1	Group Life/Health - Other		0
2.37	4426.2	Group Life/Health - Officers		0
2.1200	4420.0	Total Insurance Expenses	27,072	27,072
2.38	4415.0	Interest on Late Payments, Penalties	1,186	(1,186)
2.39	4430.0	Interest on Working Capital		0
2.40	4435.0	Pre-Opening Expenses		0
2.41	4443.00	Other Operating Expenses (Use Table 2C to Right to Itemize Expenses)	0	0
1.1300	4200.0	Total General Supplies and Expenses	180,626	97,840

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

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 I: Purchased Service Accounting Expenses					
Line #	Vendor Name	Date Occurred (MM/DD/YYYY)	Amount	Select Code	Brief Description of Service
2B.1	Gulton & Farming	12/31/2023	7,324	A	Prop cost reports
2B.2					
2B.3					
2B.4					
2B.5					
2B.100			7,324		
Part II: Employee's Responsibilities Only					
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities
2B.6					
2B.7					
2B.8					
2B.9					
2B.200			0		
2B.300			7,324		

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	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*		1,938	(1,938)	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)			0	0
2.45	4535.8	Rent - Real Property		30,213	(30,213)	0
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)			0	0
2.47	4550.8	Depreciation - Building		0	0	0
2.48	4565.8	Depreciation - Building Improvements			0	0
2.49	4567.8	Depreciation - Leasehold Improvements			0	0
2.50	4568.8	Depreciation - Other Improvements			0	0
2.51	4570.8	Depreciation - Equipment			0	0
2.52	4585.8	Depreciation - Software/Limited Life Assets			0	0
2.1400	4540.0	Total Fixed Costs		32,151	(32,151)	0
Plant Operation, Maintenance & Security						
2.53	5105.1	Plant Operations, Maintenance & Security - Salaries				0
2.54	5110.1	Plant Operations, Maintenance & Security - Purchased Service				0
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses		2,887		2,887
2.56	5120.1	Plant Operations, Maintenance & Security - Utilities		30,273		30,273
2.57	5125.1	Plant Operations, Maintenance & Security - Adoptions		23,478		23,478
2.1500	5100.0	Total Plant Operation, Maintenance & Security		55,839	0	55,839
Dietary						
2.58	5205.1	Dietary - Salaries		46,640		46,640
2.59	5210.1	Dietary - Food		49,474		49,474
2.60	5215.1	Dietary - Purchased Service		800		800
2.61	5216.1	Dietician - Salary				0
2.62	5218.1	Dietician - Purchased Service				0
2.63	5219.1	Dietary - Supplies and Expenses				0
2.1600	5200.0	Total Dietary		96,914	0	96,914
Laundry						
2.64	5310.1	Laundry - Salaries				0
2.65	5320.1	Laundry - Purchased Service				0
2.66	5330.1	Laundry - Supplies and Expenses				0
2.67	5340.1	Laundry - Linen and Bedding		1,554		1,554
2.1700	5300.0	Total Laundry		1,554	0	1,554
Housekeeping						
2.68	5410.1	Housekeeping - Salaries		23,184		23,184
2.69	5415.1	Housekeeping - Purchased Service				0
2.70	5420.1	Housekeeping - Supplies and Expenses		1,487		1,487
2.1800	5400.0	Total Housekeeping		24,671	0	24,671
Nursing						
Registered Nurses						
2.71	6010.1	RN Salaries				0
2.72	6015.1	RN Purchased Service				0
LPNs						
2.73	6041.1	LPN Salaries				0
2.74	6042.1	LPN Purchased Service				0
Nurses Aides						
2.75	6051.1	Nurses Aides Salaries		196,511		196,511
2.76	6052.1	Nurses Aides Purchased Service		3,899		3,899
2.1900	6000.0	Total Nursing		200,410	0	200,410
Medical Services						
2.77	6504.1	Quality Assurance Professional				0
2.78	6507.1	Community Support Coordinator				0
Physician 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 Physician Services		0	0	0
Medical Supplies & Drugs						
2.81	6530.5	Legend Drugs			0	0
2.82	6532.5	Infuse Supplies Not Reused		4,165		4,165
2.83	6533.5	Resend to Private Patients				0
2.2100	6530.0	Total Medical Supplies and Drugs		4,165	0	4,165
2.84	6535.0	Pharmacy Consults				0
2.85	6540.0	Social Service Worker (Including Behavioral Health)				0
2.2200	6500.0	Total Medical Services		4,165	0	4,165
Restorative & Recreational Therapy						
Restorative Therapy						
2.86	7011.1	Indirect Restorative Therapy Salaries				0
2.87	7012.1	Direct Restorative Therapy Salaries				0
2.88	7012.2	Direct Restorative Therapy Benefits				0
2.89	7013.1	Indirect Restorative Therapy Consultants				0
2.90	7014.1	Direct Restorative Therapy Consultants				0
2.2300	7010.0	Total Restorative Therapy		0	0	0
Recreational Therapy						
2.91	7021.1	Recreational Therapy - Salaries		12,880		12,880
2.92	7021.3	Recreational Therapy - Purchased Service				0
2.93	7023.5	Recreational Therapy - Supplies and Expenses		4,975		4,975
2.94	7024.8	Recreational Therapy - Transportation		5,783		5,783
2.2400	7020.0	Total Recreational Therapy		23,638	0	(5,783)
2.2500	7000.0	Total Restorative & Recreational Therapy		23,638	0	(5,783)
800 ACCT - Fees-Refunds-Day Care						
2.95	8010.0	Bad Accounts - Refunds, Taxes, Day Care				0
2.96	8015.0	Fines, Late Charges, and Penalties				0
2.97	8025.5	State & Federal Income Taxes				0
2.98	8027.7	Massachusetts Excise Tax				0
2.99	8030.0	Refunds and Allowances		10,704		(10,704)
2.101	8040.0	Adult Day Care Costs*				0
2.102	8050.0	Other Non-Nursing Costs*				0
2.2600	8000.0	Total Bad Accts - Taxes-Refunds-Day Care		10,704		(10,704)
200	4000.0	Total Expenses		620,772	0	(51,824)
				A/C # 4000.0	A/C #9345.0	A/C # 9335.0

Table 2C- Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1		
2C.3		
2C.4		
2C.100	Total	0

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
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 RV)
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 & L&M) 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	895
1.2	0212.5 & 0212.0	Massachusetts EAEDC	147
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	70
100	0200.0	Total Resident Days January 1 - March 31	1,112

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	920
2.2	0312.5 & 0312.0	Massachusetts EAEDC	120
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	95
200	0300.0	Total Resident Days April 1 - June 30	1,135

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	949
3.2	0412.5 & 0412.0	Massachusetts EAEDC	195
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	70
300	0400.0	Total Resident Days July 1 - September 30	1,214

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	985
4.2	0512.5 & 0512.0	Massachusetts EAEDC	187
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	0
400	0500.0	Total Resident Days October 1 - December 31	1,172

Annual Resident Days January 1-December 31			
Table 5	Account #		1
Line #		Payer Description	Total Reported Days
5.1	0610.5 & 0610.0	DTA Days	3,749
5.2	0612.5 & 0612.0	Massachusetts EAEDC	649
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	235
500	0600.0	Total Annual Resident Days	4,633

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	6
6.2	0150.0	Number of Discharges	6
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				0					
1.3	Building HCF-4				0					0
1.4	Building HCF-2				0				4,923	4,923
1.5	Improvements HCF-4				0	5.00%				0
1.6	Improvements HCF-2				0	5.00%			249	249
1.7	Equipment HCF-4				0	10.00%				0
1.8	Equipment HCF-2				0	10.00%				0
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	0	0	0	0		0	0	5,172	5,172

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 *		7,057	7,057
2.2	MA Corporate Excise Tax - Non-Income Portion		-	0
2.3	Building Insurance		-	0
2.4	Real Estate Taxes		8,017	8,017
2.5	Personal Property Taxes	1,937	-	1,937
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	1,937	15,074	17,011

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	22,183	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)	1953
4.3	Was there a change of ownership of this facility during the reporting period?	No
4.4	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No

Changes in Facility or Realty Company Ownership					
Table 5	1	2	3	4	5
Line #	Select Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
5.1	Sale of Residential Care Facility Between Current Owners (e.g. related parties)				
5.2	Sale of Residential Care Facility to Unrelated Third Party				
5.3	Sale of Realty Company				

New Facilities, Major Additions, and Substantial Capital Expenditures				
Table 6		1	2	
Line #	Description	Response	Reference	
6.1	Is this a new facility? If so, does this cost report project the reasonably anticipated costs and anticipated resident days for a twelve-month period?	No	Refer to regulation 101 CMR 204.08(1)(a)	
6.2	Did your facility have any major additions that became operational during the year? If so, does this cost report project the reasonably anticipated costs and anticipated resident days for a twelve-month period?	No	Refer to regulation 101 CMR 204.08(1)(a)	
6.3	If yes to the above question(s), provide the date the facility or major additions became operational. (MM/DD/YYYY)		Refer to regulation 101 CMR 204.08(1)(a)	
6.4	Did your facility file a petition with CHIA for an administrative adjustment for substantial capital expenditures during the year?	No	Refer to regulation 101 CMR 204.08(2)(a) 1.	
6.5	If yes to question 6.4, provide the date of the petition. (MM/DD/YYYY)		Refer to regulation 101 CMR 204.08(2)(a) 1.	
6.6	Were the substantial capital expenditures subject to a Determination of Need (DON) approval by the Department of Public Health (DPH)? If yes, complete DON Schedule below.	No	Refer to regulation 101 CMR 204.08(2)(a) 1.	
6.7	If yes to question 6.6, list expenditures.	Equipment	Improvements	Limited Life Assets

Determination of Need (DON) Project Details			
Table 7		1	
Line #	Description	Response	
7.1	List the DON project number.		
7.2	Please briefly describe the DON project.		
7.3	What is the date of the original DON approval? (MM/DD/YYYY)		
7.4	What is the approved Maximum Capital Expenditure of the original DON?		
7.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?		
7.6	What is the date that assets were placed into service this period? (MM/DD/YYYY)		
7.7	List the net book value and category of fixed assets that were written off or retired during this reporting year as a result of the DON project.	Equipment	Improvements
			Limited Life Assets

Footnote Legend

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

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

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : MORTGAGES AND NOTES

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

Mortgages and Notes Supporting Fixed Assets																				
Table 1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Line #	Select Type of Notes Payable	Lender Name	Related Party Yes/No Selection	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Fixed Interest (Amortization, Interest and Period Expenses)
1.1																-				-
1.2																-				-
1.3																-				-
1.4																-				-
1.5																-				-
1.6																-				-
1.7																-				-
1.8																-				-
100	TOTALS								-	-						-		-	-	-
										(A)								(B)	(C)	(A) + (B) + (C)

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	Cheli	Yes	185,221		12/31/2016	(44,518)	60,703	0.00%	
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						60,703		-
						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	00,001.1	2.0	2332.0	46,640			
		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	00,000.6	2.0	1159.0	23,184			
		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	00,000.0						
		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	00,000.3	1.0	644.0	12,880			
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2080.0	70,100			
		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	00,000.0						
		7126.2	7226.2	7326.2	4140.1	7426.2	7526.2	7626.2
1.16	RNs	00,000.0						
		7129.2	7229.2	7329.2	6030.1	7429.2	7529.2	7629.2
1.17	LPNs	00,000.0						
		7130.2	7230.2	7330.2	6041.1	7430.2	7530.2	7630.2
1.18	Nurses Aides	00,003.9	6.0	8025.0	196,511			
		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.

[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	Culliton&Fanning
1.2	Preparer's Last Name	Culliton
1.3	Preparer's First Name	Kevin
1.4	Preparer's Middle Name	
1.5	Title	CPA
1.6	Street Address	PO Box 56
1.7	City	Charlton
1.8	State	MA
1.9	Zip Code	01507
1.10	Phone Number	508-347-3495
1.11	Email Address	kevincullitoncpa@gmail.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:	4/30/2024



Certification by Owner, Partner, or Officer		
Table 2		1
2.1	Last Name	Cheli
2.2	First Name	Carol
2.3	Middle Name	
2.4	Title	Owner
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	4/30/2024



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.

Table 1		Income			
Line #	Account #	Description	Reported Amount	Supplement	
1.1	4000	Interest on Government Securities	207,077		
1.2	4000	Interest on Corporate Securities			
1.3	4000	Interest on U.S. Govt. Bonds			
1.4	4000	Interest on U.S. Govt. Bonds			
1.5	4000	Interest on U.S. Govt. Bonds			
1.6	4000	Interest on U.S. Govt. Bonds			
1.7	4000	Interest on U.S. Govt. Bonds			
1.8	4000	Interest on U.S. Govt. Bonds			
1.9	4000	Interest on U.S. Govt. Bonds			
1.10	4000	Interest on U.S. Govt. Bonds			
1.11	4000	Interest on U.S. Govt. Bonds			
1.12	4000	Interest on U.S. Govt. Bonds			
1.13	4000	Interest on U.S. Govt. Bonds			
1.14	4000	Interest on U.S. Govt. Bonds			
1.15	4000	Interest on U.S. Govt. Bonds			
1.16	4000	Interest on U.S. Govt. Bonds			
1.17	4000	Interest on U.S. Govt. Bonds			
1.18	4000	Interest on U.S. Govt. Bonds			
1.19	4000	Interest on U.S. Govt. Bonds			
1.20	4000	Interest on U.S. Govt. Bonds			
1.21	4000	Interest on U.S. Govt. Bonds			
1.22	4000	Interest on U.S. Govt. Bonds			
1.23	4000	Interest on U.S. Govt. Bonds			
1.24	4000	Interest on U.S. Govt. Bonds			
1.25	4000	Interest on U.S. Govt. Bonds			
1.26	4000	Interest on U.S. Govt. Bonds			
1.27	4000	Interest on U.S. Govt. Bonds			
1.28	4000	Interest on U.S. Govt. Bonds			
1.29	4000	Interest on U.S. Govt. Bonds			
1.30	4000	Interest on U.S. Govt. Bonds			
1.31	4000	Interest on U.S. Govt. Bonds			
1.32	4000	Interest on U.S. Govt. Bonds			
1.33	4000	Interest on U.S. Govt. Bonds			
1.34	4000	Interest on U.S. Govt. Bonds			
1.35	4000	Interest on U.S. Govt. Bonds			
1.36	4000	Interest on U.S. Govt. Bonds			
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1.38	4000	Interest on U.S. Govt. Bonds			
1.39	4000	Interest on U.S. Govt. Bonds			
1.40	4000	Interest on U.S. Govt. Bonds			
1.41	4000	Interest on U.S. Govt. Bonds			
1.42	4000	Interest on U.S. Govt. Bonds			
1.43	4000	Interest on U.S. Govt. Bonds			
1.44	4000	Interest on U.S. Govt. Bonds			
1.45	4000	Interest on U.S. Govt. Bonds			
1.46	4000	Interest on U.S. Govt. Bonds			
1.47	4000	Interest on U.S. Govt. Bonds			
1.48	4000	Interest on U.S. Govt. Bonds			
1.49	4000	Interest on U.S. Govt. Bonds			
1.50	4000	Interest on U.S. Govt. Bonds			
1.51	4000	Interest on U.S. Govt. Bonds			
1.52	4000	Interest on U.S. Govt. Bonds			
1.53	4000	Interest on U.S. Govt. Bonds			
1.54	4000	Interest on U.S. Govt. Bonds			
1.55	4000	Interest on U.S. Govt. Bonds			
1.56	4000	Interest on U.S. Govt. Bonds			
1.57	4000	Interest on U.S. Govt. Bonds			
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1.60	4000	Interest on U.S. Govt. Bonds			
1.61	4000	Interest on U.S. Govt. Bonds			
1.62	4000	Interest on U.S. Govt. Bonds			
1.63	4000	Interest on U.S. Govt. Bonds			
1.64	4000	Interest on U.S. Govt. Bonds			
1.65	4000	Interest on U.S. Govt. Bonds			
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1.67	4000	Interest on U.S. Govt. Bonds			
1.68	4000	Interest on U.S. Govt. Bonds			
1.69	4000	Interest on U.S. Govt. Bonds			
1.70	4000	Interest on U.S. Govt. Bonds			
1.71	4000	Interest on U.S. Govt. Bonds			
1.72	4000	Interest on U.S. Govt. Bonds			
1.73	4000	Interest on U.S. Govt. Bonds			
1.74	4000	Interest on U.S. Govt. Bonds			
1.75	4000	Interest on U.S. Govt. Bonds			
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1.84	4000	Interest on U.S. Govt. Bonds			
1.85	4000	Interest on U.S. Govt. Bonds			
1.86	4000	Interest on U.S. Govt. Bonds			
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1.89	4000	Interest on U.S. Govt. Bonds			
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1.241	4000	Interest on U.S. Govt. Bonds			
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1.243	4000	Interest on U.S. Govt. Bonds			
1.244	4000	Interest on U.S. Govt. Bonds			
1.245	4000	Interest on U.S. Govt. Bonds			
1.246	4000	Interest on U.S. Govt. Bonds			
1.247	4000	Interest on U.S. Govt. Bonds			
1.248	4000	Interest on U.S. Govt. Bonds			
1.249	4000	Interest on U.S. Govt. Bonds			
1.250	4000	Interest on U.S. Govt. Bonds			
1.251	4000	Interest on U.S. Govt. Bonds			
1.252	4000	Interest on U.S. Govt. Bonds			
1.253	4000	Interest on U.S. Govt. Bonds			
1.254	4000				

Schedule							
Table 1	1	2	3	4	5	6	7
						Planned Expenses	Planned Expenses

in Part II Financial Information above.

Mortgages and Notes Supporting Fixed Assets

Equalized A/C # 95-65.0

Equation 25.10.10