

THE COMMONWEALTH OF MASSACHUSETTS
 CENTER FOR HEALTH INFORMATION AND ANALYSIS
 501 BOYLSTON STREET
 BOSTON, MASSACHUSETTS 02116

2020 HCF-4
 RESIDENT CARE FACILITY REPORT

Batch #

1a. VPN 5510039

1b. Provider ID / MMIS # 110132030A

2. Balance Sheet Date 12/31/2020
 (MO _ DAY _ YR)

3. Name of Facility RIVER VALLEY REST HOME
 Street Address 159 PINE STREET
 City FLORENCE Zip 01062

4. Telephone 413-584-3776 Fax 413-586-8989
 Area Code - Number Area Code - Number

5. Name of Administrative/Responsible Person DURAI RAJASEKAR

6. Legal Status and Form Status: Profit X Non-Profit Form (Enter 1-9) 4
 1. MA Corp - Chapter 156B 5. Sole Proprietorship
 2. MA Corp - Chapter 156B with a 501 c.3 tax exemption 6. Governmental Entities
 3. MA Corp Chapter 180 7. Other For-Profit
 4. Partnership 8. Other Non-Profit
 9. Non MA Corp

7. Other Business Activities N (Enter Y = Yes or N = No) N
 Child Day Care N Assisted Living N
 Adult Day Care N Other (Explain) N

8. Has the facility had a change in long-term financing in 2019? Y

9. a) Are you submitting an HCF-2-RH (Realty Company Report)? (Enter Y = Yes or N = No) N
 b) Are you managed by a Management company? Enter Y = Yes or N = No N
 If yes, enter name and Comb #
 Are you submitting an HCF-3? Enter Y = Yes or N = No N

10. Has an extension been granted for this cost report submission?
 (Enter Y = Yes or N = No) X If yes, attach a copy of the approved extension letter.

11. Contact Information:
 Name: MATTHEW S. BAVOLACK Phone: 203-781-9680
 Address: 555 LONG WHARF DRIVE, 8TH FLOOR, NEW HAVEN, CT 06511
 Email Address: MATTHEW.BAVOLACK@MARCUMLLP.COM

The HCF-4 serves the dual purpose of being a report to the Center by providers that accurately reflects the complete financial condition of the facility and is, at the same time, a claim for reimbursement. To accomplish the latter, on Schedule 2, as Total Operating Expenses, lines have been provided to report Total Non-Allowable Expenses, which are itemized on Schedules 13 and 14. When reporting these expenses, providers must indicate which are "ordinary and necessary" from a generally-accepted accounting or Internal Revenue standpoint, and which are not directly related to the care of publicly-aided patients and not reimbursable under current regulations. It is expected that the signers and preparers of this form are familiar with the regulations and reimbursement formula.

- *Please type or print using BOLD, BLACK INK.
- *Use whole dollar amounts and accounts with no dollar amounts should be left blank.
- *Use N/A on all schedules that are not applicable.
- *Failure to file timely will result in sanctions as prescribed under regulation 101 CMR 204.07(7).

THIS REPORT IS DUE: **44077**

For assistance In completing this form, call the Help Desk (617) 701-8297.

Facility Name RIVER VALLEY REST HOME VPN or Provider ID 5510039

Balance Sheet Date (MO-DA-YR) **44196** 2020 HCF-4

Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment under state or federal law.

CERTIFICATION BY OWNER, PARTNER OR OFFICER

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for:

RIVER VALLEY REST HOME 5510039
Provider Name: Vendor Payment Number

for the Cost Report period beginning 01/01/20 and ending 12/31/20
and that to the best of my knowledge and belief, the statement, accompanying Cost Report, and supporting schedules are true, accurate and complete and prepared in accordance with applicable regulations and instructions, and that the statement, Cost Report, and supporting schedules are prepared from the books and records of the provider(s) except as noted. If prepared by a person other than owner, partner, or officer, this declaration is based on all information of which they have knowledge.

This certification is signed under pains and penalties of perjury. Facsimile signatures are not acceptable.

Name of Owner, Partner, or Officer

RAJASEKAR
Last Name

DURAI
First Name M.I.

RAJ@RIVERVALLEYRESTHOME.COM
Email Address

OWNER/ADMINISTRATOR
Title

Date of Signature (MO-DA-YR)

Signature of Owner, Partner, or Officer

(See Schedule A - Disclosure Information - and the instructions thereon.)

Name of Preparer other than Owner, Partner or Officer

Firm Name: MARCUM LLP

Preparer's Name MATTHEW S. BAVOLACK

Preparer's Title PRINCIPAL

Preparer's Address **555 LONG WHARF DRIVE, 8TH FLOOR, NEW HAVEN, CT 06511**

Phone (203) 781-9680 E-mail Address: MATTHEW.BAVOLACK@MARCUMLLP.COM

Date of Signature (MO-DA-YR)

Signature of Preparer other than Owner, Partner or Officer

Type of Accounting Service Performed: O

. = Audit R = Review C = Compilation O = Other

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Facility Name River Valley Rest HomeVPN or Provider ID 5510039Balance Sheet Date (MO-DA-YR) **44196**

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SCHEDULE A - DISCLOSURE INFORMATION**Answer all questions. Use N/A if applicable. Facsimile signatures are not acceptable.** If extra space is needed, please photocopy form.**Instructions:**

a) Schedule A is an integral part of the HCF-4 form. This schedule must be completed in its entirety and signed by each owner with an interest of 5% or more. Signatures of Board of Directors members are required from publicly held corporations. An individual signing for an estate must indicate his legal capacity to sign for the estate.

b) A direct owner is 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.

c) An indirect beneficial owner is 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. **FAILURE TO DISCLOSE THIS INFORMATION WILL BE SUBJECT TO SANCTIONS AS PRESCRIBED UNDER REGULATION 101 CMR 204.00.**

1. List all direct and indirect owners with an interest of 5% or more in this company. If the company is owned by a corporation or chain, list the name of the corporation under "Last Name". If the company is held under a trust, the beneficial owner(s) must be identified under "Last Name".

Last Name	First Name	MI	Address	Percent Ownership	Direct or Indirect
RAJASEKAR	DURAI		159 PINE STREET FLORENCE, MA 01062	50%	DIRECT
RAJASEKAR	NIRMALA		159 PINE STREET FLORENCE, MA 01062	50%	DIRECT

2. List the name(s) of any other nursing and/or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Nursingand/or Rest Home	VPN	Name of Owner	Address of Company	% Ownership
N/A				

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

Creditor	Original Debt Amount	Date Issued	Balance	12/31/2020	Name of Owner
DURAI RAJASEKAR	150,000	3/1/2018	150,000		DURAI RAJASEKAR
SBA	143,000	1/1/2020	143,000		DURAI RAJASEKAR
Reliance Holdings	365,000	1/1/2020	365,000		DURAI RAJASEKAR

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) of the direct or indirect owner listed in item #1 to the company.

Creditor	Original Debt Amount	Date Issued	Balance	12/31/2020	Name of Owner

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

Entity/Person	Goods/Services	Billing Compensation	Mark Up	Cost	Account Posted	Name of Owner	% Ownership

CERTIFICATION

The undersigned certifies, under penalty of perjury, that he has read the Disclosure Information, has completed Schedule A, and that the schedule is a true and correct statement of all such interest in this company.

SIGNATURE: _____

TITLE: _____

DATE: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

SIGNATURE: _____

TITLE: _____

DATE: _____

Facility Name River Valley Rest HomeVPN or Provider ID 5510039Balance Sheet Date (MO-DA-YR) **44196**

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PROPRIETORSHIP, PARTNERSHIP OR CORPORATE INFORMATION

FAILURE TO INCLUDE DOLLAR AMOUNTS AND ACCOUNT NUMBERS, EVEN IF NOT CLAIMING FOR REIMBURSEMENT, MAY RESULT IN A DELAY OF YOUR RATE.

Sole Proprietorship:

Last Name _____
 First Name _____
 Title _____

Account	#2530.01	# XXX	# XXX	# XXX	# XXX
% Time Devoted	%	XXX %	XXX %	XXX %	XXX %
Salary	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Employee Benefits	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Payroll Taxes	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Workers' Comp.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Gr. Life/Health Ins.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Draw:		\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total	-	\$ XXX	\$ XXX	\$ XXX	\$ XXX

Partnership:

RAJASEKAR
 Last Name _____
DURAI
 First Name _____

OWNER
 Title _____
 Circle One: Owner Officer Partner

Account	#2540.01	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Employee Benefits	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Payroll Taxes	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Workers' Comp.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Gr. Life/Health Ins.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Draw:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total	-	\$ XXX	\$ XXX	\$ XXX	\$ XXX

Last Name _____
 First Name _____
 Title _____
 Circle One: Owner Officer Partner

Account	#2540.01	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Employee Benefits	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Payroll Taxes	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Workers' Comp.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Gr. Life/Health Ins.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Draw:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total	-	\$ XXX	\$ XXX	\$ XXX	\$ XXX

Corporation:

Last Name _____
 First Name _____
 Title _____
 Circle One: Owner Officer Partner

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Employee Benefits	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Payroll Taxes	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Workers' Comp.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Gr. Life/Health Ins.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Draw:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total		\$ XXX	\$ XXX	\$ XXX	\$ XXX

Last Name _____
 First Name _____
 Title _____
 Circle One: Owner Officer Partner

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Employee Benefits	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Payroll Taxes	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Workers' Comp.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Gr. Life/Health Ins.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Draw:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total	-	\$ XXX	\$ XXX	\$ XXX	\$ XXX

Last Name _____
 First Name _____
 Title _____
 Circle One: Owner Officer Partner

Account	#	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Employee Benefits	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Payroll Taxes	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Workers' Comp.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Gr. Life/Health Ins.	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Draw:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total	-	\$ XXX	\$ XXX	\$ XXX	\$ XXX

1- Annual Draw or Earnings Distribution

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SCHEDULE OF HIGHEST PAID SALARIES

List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report. In columns (a) through (d) identify the account wherer the employee expense is claimed, as well as the additional information.

Rajasekar
Last Name
Durai
First Name
Administrator
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total				
% Time Devoted	100%	100%			
Salary	47,740	47,740			
Employee Benefits	-				
Payroll Taxes	4,420	4,420			
Workers' Comp.	-				
Gr. Life/Health Ins.	-				
Draw	-				
Other: Pension	-				
Total	52,160	52,160	-	-	-

(7710.1)

Matos
Last Name
Erick
First Name
Cook/Manager
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total				
% Time Devoted	100%	100%			
Salary	45,306	45,306			
Employee Benefits	-				
Payroll Taxes	305	305			
Workers' Comp.	-				
Gr. Life/Health Ins.	-				
Draw	-				
Other:	-				
Total	45,611	45,611	-	-	-

(7711.1)

Santiago
Last Name
Carmen
First Name
Office Manager
Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total				
% Time Devoted	100%	100%			
Salary	26,130	26,130			
Employee Benefits	-				
Payroll Taxes	335	335			
Workers' Comp.	-				
Gr. Life/Health Ins.	-				
Draw	-				
Other: Pension	-				
Total	26,465	26,465	-	-	-

(7712.1)

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GENERAL INFORMATION

1. Licensed Bed Allocation on 12/31/2020 per Public Health
Level IV
Geriatric Beds 25
- 1a. Indicate Constructed Capacity 25
2. Has there been a change in licensed beds during the year?
Yes No X
- 2a. If yes, indicate the dates of changes.
- | Dates
From | Dates
To |
|-------------------|-------------------|
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
3. Date of purchase by current owner (MO-DA-YR). 3/1/2018
4. If facility is rented, list the name and address of owners: If rent is paid, file a HCF-2-RH.
Name: N/A
Street Address: N/A
City, State, ZIP: N/A
5. Has there been any change in ownership during 2019?
Yes No X
- 5a. If yes, indicate date (MO-DA-YR).
- 5b. Purchased from: (Name)
- 5c. Purchased by: (Name)
- 5d. Has Change of Ownership form been filed?
Yes No X
6. Have any Capitalized Leases been presented on the Balance Sheet?
If yes, a liability should be recorded on schedule 5.
Yes No X
7. Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses? If Yes, the unpaid or unfunded portions should be self-disallowed on Schedule 14.
Yes No X
8. Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 204.04(5)(g)? If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and attach a copy of the required agreement if not previously submitted.
Yes No X
9. Have you reported any individual's salary in more than one account, i.e., cost splitting? If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
Yes No X
10. Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period? If No, provide details and explanations on the Footnotes and Explanations section.
Yes X No

Facility Name River Valley Rest Home

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FOOTNOTES AND EXPLANATIONS

Enter any footnotes, explanations or disagreements relating to this cost report in the space provided below. 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 all discrepancies. Please attach an additional page if needed.

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SCHEDULE 1: BALANCE SHEET (DOLLARS ONLY- DO NOT RECORD CENTS)

ASSETS

Current Assets

Cash

Checking Account	(1020.0)	<u>302,819</u>	
On Hand	(1030.0)	<u>26,287</u>	
Temporary Investment	(1040.0)	<u>-</u>	
Other	(1050.0)	<u>-</u>	
Total Cash			(1010.0) <u>329,106</u>

Accounts Receivable

Private Patients	(1080.0)	<u>-</u>	
Publicly-Aided			
- MA LV IV (Billed)	(1100.2)	<u>-</u>	
- MA Comm. For the Blind LV IV	(1104.1)	<u>-</u>	
- VA & Other Public	(1101.2)	<u>-</u>	
Reserve for Bad Debts	(1140.0)	<u>-</u>	
Total Accounts Receivable			(1060.0) <u>-</u>

Loans Receivable

Officers/Owner	(1160.0)	<u>-</u>	
Employees	(1170.0)	<u>-</u>	
Affiliates/Related Parties	(1180.0)	<u>-</u>	
Other Loans Receivable	(1185.0)	<u>-</u>	
Total Loans Receivable			(1150.0) <u>-</u>

Interest Receivable			(1190.0) <u>-</u>
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Supply Inventory			(1210.0) <u>-</u>
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Prepaid Expenses

Prepaid Interest	(1270.0)	<u>-</u>	
Prepaid Insurance	(1280.0)	<u>-</u>	
Prepaid Taxes	(1290.0)	<u>-</u>	
Capitalized Pre-Operating Costs	(1295.0)	<u>-</u>	
Other Pre-Paid Expenses*	(1300.0)	<u>-</u>	
Total Pre-paid Expenses			(1260.0) <u>-</u>

Other Current Assets			(1310.0) <u>-</u>
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Total Current Assets			(1005.0) <u>329,106</u>
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*See Instructions

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Fixed Assests

Land

Cost	(1511.1)	<u>130,000</u>	
Book Value			(1510.0) <u>130,000</u>

Building

Cost	(1521.1)	<u>365,000</u>	
Accum. Depr.	(1522.2)	<u>(27,988)</u>	
Book Value			(1520.0) <u>337,012</u>

Building Improvements

Cost	(1611.1)	<u>16,672</u>	
Accum. Depr.	(1612.2)	<u>-</u>	
Book Value			(1610.0) <u>16,672</u>

HFC Captilization-Improvements

Cost	(1616.1)	<u>-</u>	
Accum. Depr.	(1617.2)	<u>-</u>	
Book Value			(1615.0) <u>-</u>

Equipment

Cost	(1651.1)	<u>133,586</u>	
Accum. Depr.	(1652.2)	<u>-</u>	
Book Value			(1650.0) <u>133,586</u>

HFC Captilization-Equipment

Cost	(1661.1)	<u>-</u>	
Accum. Depr.	(1662.2)	<u>-</u>	
Book Value			(1660.0) <u>-</u>

Motor Vehicles

Cost	(1701.1)	<u>-</u>	
Accum. Depr.	(1702.2)	<u>-</u>	
Book Value			(1700.0) <u>-</u>

Software/Limited Life Assets

Cost	(1710.1)	<u>-</u>	
Accum. Depr.	(1710.2)	<u>-</u>	
Book Value			(1710.0) <u>-</u>

HCF Captilization-Software/Limited Lifetime Assets

Cost	(1715.1)	<u>-</u>	
Accum. Depr.	(1715.2)	<u>-</u>	
Book Value			(1715.0) <u>-</u>

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Fully Depreciated Building ¹

Cost	(1731.1)	<u>-</u>	
Accum. Depr.	(1732.1)	<u>-</u>	
Book Value			(1733.1) <u>-</u>

Fully Depreciated Building Improvements ¹

Cost	(1731.2)	<u>-</u>	
Accum. Depr.	(1732.2)	<u>-</u>	
Book Value			(1733.2) <u>-</u>

Fully Amortized Leasehold Improvements ¹

Cost	(1734.1)	<u>-</u>	
Accum. Depr.	(1734.2)	<u>-</u>	
Book Value			(1734.0) <u>-</u>

Fully Depreciated Other Improvements ¹

Cost	(1735.1)	<u>-</u>	
Accum. Depr.	(1735.2)	<u>-</u>	
Book Value			(1735.0) <u>-</u>

Fully Depreciated HCF Cap. - Improvements ¹

Cost	(1736.1)	<u>-</u>	
Accum. Depr.	(1736.2)	<u>-</u>	
Book Value			(1736.0) <u>-</u>

Fully Depreciated Equipment ¹

Cost	(1731.3)	<u>-</u>	
Accum. Depr.	(1732.3)	<u>-</u>	
Book Value			(1733.3) <u>-</u>

Fully Depreciated HCF Cap. - Equipment ¹

Cost	(1731.7)	<u>-</u>	
Accum. Depr.	(1732.7)	<u>-</u>	
Book Value			(1733.7) <u>-</u>

Fully Depreciated Motor Vehicle ¹

Cost	(1731.4)	<u>-</u>	
Accum. Depr.	(1732.4)	<u>-</u>	
Book Value			(1733.4) <u>-</u>

Fully Depreciated Software/Ltd. Life Assets ¹

Cost	(1731.5)	<u>-</u>	
Accum. Depr.	(1732.5)	<u>-</u>	
Book Value			(1733.5) <u>-</u>

Fully Depreciated HCF Capitalization Software/Ltd. Life Assets ¹

Cost	(1731.6)	<u>-</u>	
Accum. Depr.	(1732.6)	<u>-</u>	
Book Value			(1733.6) <u>-</u>

Total Fixed Assets			(1500.0) <u>617,270</u>
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¹ Only report assets that are fully depreciated. Assets that are sold, damaged or suffering other losses should not be reported here.
Appropriate entries should be made reflect these deletions (i.e. Accumulated Depreciation)

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Deferred Charges and Other Assets

Organization Expense	(1910.0)	<u>-</u>	
Purchased Goodwill	(1940.0)	<u>56,667</u>	
Leasehold Deposits	(1950.0)	<u>-</u>	
Utility Deposits	(1960.0)	<u>-</u>	
Cash Surrender Value of Officer Life Insurance	(1970.0)	<u>-</u>	
Mortgage Acquisition Cost*	(1975.1)	<u>-</u>	
Accumulated Amortization of Mortgage Acquisition Cost	(1975.2)	<u>-</u>	
Unamortized Mortgage Acquisition Cost	(1975.0)	<u>-</u>	
Construction in Progress*	(1979.0)	<u>-</u>	
Other ¹	(1980.0)	<u>-</u>	
Total Deferred Charges and Other Assets		(1900.0)	<u>56,667</u>
<u>TOTAL ASSETS</u>		(1000.0)	<u>1,003,043</u>

*See Instructions

¹ Provide description of Other on the Footnotes and Explanations section of this report.

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LIABILITIES AND NET WORTH

Current Liabilities

Accounts Payable

Trade	(2020.0)	<u>1,135</u>
Accrued Expenses	(2030.0)	<u>-</u>
Due Comm. Of Mass.	(2047.0)	<u>-</u>

Total Accounts Payable (2010.0) 1,135Patient Funds Due (2050.0) -

Notes and Loans Payable

Officer, Owner, or Related Parties	(2110.0)	<u>-</u>
Subsidiaries & Affiliates	(2120.0)	<u>-</u>
Banks	(2130.0)	<u>8,930</u>
Other Short-Term Financing	(2150.0)	<u>-</u>
Payments Due w/in One Yr on Long-Term Debt*	(2160.0)	<u>-</u>

Total Notes and Loans Payable (2100.0) 8,930

Accrued Salaries & Payroll Liabilities

Accrued Salaries	(2190.0)	<u>50,000</u>
Accr. Payroll Tax W/held	(2200.0)	<u>-</u>
Accr. Employee Taxes Pay.	(2210.0)	<u>-</u>
Other Payroll Liabilities	(2220.0)	<u>735</u>

Total Accrued Salaries & Payroll Liabilities (2180.0) 50,735

Other Current Liabilities

Acc. St. & Fed. Taxes	(2260.0)	<u>-</u>
Accrued Interest Payable	(2270.0)	<u>-</u>
Other Current Liabilities	(2290.0)	<u>555,322</u>

Total Other Current Liabilities (2250.0) 555,322Total Current Liabilities (2005.0) 616,122

Long Term Liabilities (See Schedule 5)

Mortgages*	(2310.0)	<u>3,700</u>
Other Long Term Debt*	(2320.0)	<u>-</u>

Total Long Term Liabilities (2300.0) 3,700

*See Instructions

Facility Name River Valley Rest Home

VPN or Provider ID 5510039

Balance Sheet Date (MO-DA-YR) December 31, 2020

2020 HCF-4

Net Worth

Proprietorship or Partnership

Capital	(2520.0)	<u>323,607</u>	
Proprietor Drawings	(2530.0)	<u>(55,000)</u>	
Partnership Drawings	(2540.0)	<u>-</u>	
Net Profit (loss) Year to Date	(2550.0)	<u>-</u>	
Total Proprietorship or Partnership			(2510.0) <u>268,607</u>

Corporation

Capital Stock	(2620.0)	<u>-</u>	
Additional Paid in Capital	(2630.0)	<u>-</u>	
Treasury Stock	(2640.0)	<u>-</u>	
Retained Earnings	(2650.0)	<u>114,614</u>	
Total Corporation			(2610.0) <u>114,614</u>

Total Net Worth (2500.0) 383,221

TOTAL LIABILITIES AND NET WORTH (2000.0) 1,003,043

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

Balance Sheet Date (MO-DA-YR) December 31, 2020

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SCHEDULE 2: STATEMENT OF PROFIT AND LOSS (For Year Ending December 31, 2019)

GROSS INCOME

Private	(3021.1)	165,921
DTA	(3022.5)	358,834
MA DTA Patient Resource Income	(3022.6)	269,560
Non-MA DTA	(3022.7)	-
MA Commission for the Blind	(3023.1)	-
VA and Other Public	(3023.2)	3,098
Adult Day Care Income	(3025.3)	-
Other Non-Nursing Income	(3026.2)	-

Ancillary Services (Itemize related expenses below)

Private	(3031.1)	-
Medicaid (DMA)	(3032.5)	-
Non-MA Medicaid	(3032.7)	-
MA Commission for the Blind	(3033.1)	-
VA & Other Public	(3033.2)	-

Total Ancillary Services (3030.0) -

Miscellaneous and Recoverable Income

Endowment & Other Nonrecoverable	(3120.0)	-
Laundry	(3140.0)	-
Vending Machines	(3150.0)	-
Bad Debt Recovery	(3160.0)	-
Prior Year Retroactive	(3170.0)	-
Interest Income	(3180.0)	-
Operating Costs Recoverable	(3194.0)	293
Fixed Costs Recoverable	(3196.0)	-

Total Miscellaneous and Recoverable Income (3130.0) 293

TOTAL GROSS INCOME (3000.0) 797,706**Key entry - Do not key below this line**

Ancillary Expenses relating to above Ancillary Income (Also post to Schedule 14 if appropriate)

Account #	Expense Classification	Amount

1 Explain on the Footnotes and Explanations section of this report

Balance Sheet Date (MO-DA-YR) December 31, 2020

2020 HCF-4

OPERATING EXPENSES

Administrative

Administrative/Responsible Person Salaries	(4110.1)	<u>109,395</u>	
Officer Salaries*	(4125.1)	<u>-</u>	
Other			
Clerical Salaries	(4140.1)	<u>-</u>	
EDP/Payroll/Bkpg Serv.	(4150.3)	<u>-</u>	
Mgmt. Fees (See HCF-3)	(4160.3)	<u>-</u>	
Management Consultants*	(4160.6)	<u>-</u>	
Total Other	(4130.1)	<u>-</u>	
Total Administrative			(4100.0) <u>109,395</u>

General Supplies & Expenses

Office Supplies	(4250.5)	<u>38,690</u>	
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Telephone

Phone	(4261.5)	<u>13,462</u>	
Directory Advertising	(4262.6)	<u>-</u>	
Total Telephone	(4260.0)	<u>13,462</u>	

Travel

Motor Vehicle Expense*	(4275.5)	<u>31,999</u>	
Conventions and Meetings	(4280.5)	<u>-</u>	
Total Travel	(4270.5)	<u>31,999</u>	

Advertising

Help Wanted	(4295.7)	<u>-</u>	
Promotional	(4298.7)	<u>973</u>	
Total Advertising	(4290.0)	<u>973</u>	

Licenses and Dues

Pt. Care Related Portion	(4301.7)	<u>2,941</u>	
Promo., Goodwill & Leg. Port.	(4302.3)	<u>-</u>	
Total Licenses and Dues	(4300.0)	<u>2,941</u>	

Education and Training

Staff Dev. Coord. Salary	(4306.1)	<u>-</u>	
Administration	(4306.2)	<u>-</u>	
Other Required Education	(4306.3)	<u>-</u>	
Job Related Education	(4306.4)	<u>1,517</u>	
Total Education and Training	(4305.0)	<u>1,517</u>	

*See Instructions

1 Provide Description of Clerical Expenses (4140.1) on Sch 16.

Balance Sheet Date (MO-DA-YR) December 31, 2020

2020 HCF-4

Employee Benefits

Employee Benefits - Pensions ¹	(4310.1)	<u>-</u>	
Employee Benefits - Other	(4310.2)	<u>-</u>	
Off. - Profit-Sharing & Bfts-Oth	(4339.2)	<u>-</u>	
Total Employee Benefits		(4310.0)	<u>-</u>

Accounting

Appeal Service	(4350.3)	<u>-</u>	
Other ²	(4360.3)	<u>9,325</u>	
Total Accounting		(4340.0)	<u>9,325</u>

Legal

Appeal Service	(4380.3)	<u>-</u>	
D.A.L.A. - Filing Fees	(4385.7)	<u>-</u>	
Other Legal	(4390.7)	<u>600</u>	
Total Legal		(4370.0)	<u>600</u>

Payroll Taxes

Payroll Taxes - Other	(4411.1)	<u>505</u>	
Payroll Taxes - Officers	(4411.2)	<u>-</u>	
Total Payroll Taxes		(4340.0)	<u>505</u>

Insurance

Nonprofit DES Claims	(4428.7)	<u>-</u>	
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Malpractice and

General Liability*	(4431.7)	<u>-</u>	
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Keyamn Insurance

(4432.7)	<u>-</u>	
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Bldg, Impr & Equip.

(4590.8)	<u>22,155</u>	
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Workers' Compensation

Workers' Comp. - Other	(4424.1)	<u>-</u>	
Workers' Comp. - Officers	(4424.2)	<u>-</u>	

Group Life/Health

Group Life/Health - Other	(4426.1)	<u>-</u>	
Group Life/Health - Officers	(4426.2)	<u>-</u>	

Total Insurance		(4420.0)	<u>22,155</u>
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*See Instructions

¹ Provide Description of Pension Plan on the Footnotes and Explanations section of this report.² Provide Description of other Accounting Expenses (4360.3) on Schedule 17.

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

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Interest on Late Payments, Penalties	(4415.0)	-
Interest on Working Cap. ¹	(4430.0)	-
Pre-Opening Expenses*	(4435.0)	-

Other Expenses - Description Required

Description	Amount
Medicaid Billing	5,253
Supplies for Residents	12,196
Supplies for Resident Activities	508
Shipping freight and delivery	88
Assistant Admin	36,890
Residents Personal Needs Allowance	27,745

Total Other Operating Expenses (4443.0) 204,909

Total General Supplies and Expenses (4200.0) 327,076

Fixed Costs

Real Estate Taxes	(4510.8)	13,688
Personal Property Taxes*	(4515.8)	-
Interest Long-Term ²	(4520.8)	-

Rent - Real Property ³

(HCF-2-RH Required) (4535.8) -

Other (Explain Below)

(4538.8) -

Item	Expenses
Equipment Rental	
Other (Explain)	
Other (Explain)	
Total Other (4538.8)	-

Depreciation - Building	(4550.8)	-
Depreciation - Bldg Improvement	(4565.8)	-
Depreciation - HCF Cap. Improvement	(4566.8)	-
Depreciation - Leasehold Improvements	(4567.8)	-
Depreciation - Other Improvements	(4568.8)	-
Depreciation - Equipment	(4570.8)	-
Depreciation - HCF Cap. - Equipment	(4576.8)	-
Depreciation - Software/Limited Life Assets	(4585.8)	-
Depreciation - HCF Cap. - Software/Limited Life Assets	(4586.8)	-

Total Fixed Costs (4540.0) 13,688

*See Instructions

¹ See Schedule 5, Part 2.² See Schedule 5, Part 1.³ If rent expense is for less than a full year, please explain.

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

Balance Sheet Date (MO-DA-YR) December 31, 2020

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Plant Operation, Maintenance & Security

Salaries	(5105.1)	-	
Purchased Service	(5110.3)	18,669	
Supplies and Expenses	(5115.5)	-	
Utilities	(5120.5)	44,137	
Repairs	(5130.7)	-	
Total Plant Operation, Maintenance & Security		(5100.0)	62,806

Dietary

Salaries	(5205.1)	-	
Food	(5220.5)	79,870	
Purchased Service	(5221.3)	-	
Dietitian - Salary	(5231.1)	-	
Dietitian - Purchased Service	(5233.3)	-	
Supplies and Expenses	(5235.5)	-	
Total Dietary		(5200.0)	79,870

Laundry

Salaries	(5310.1)	-	
Purchased Service	(5320.3)	-	
Supplies and Expenses	(5330.5)	-	
Linen and Bedding	(5340.5)	-	
Total Laundry		(5300.0)	-

Housekeeping

Salaries	(5410.1)	-	
Purchased Service	(5415.3)	50,400	
Supplies and Expenses	(5420.5)	-	
Total Housekeeping		(5400.0)	50,400

Nursing

Registered Nurses			
Salaries	(6030.1)	-	
RN Purchased Service	(6035.3)	-	
Licensed Practical Nurses			
Salaries	(6041.1)	-	
LPN Purchased Service	(6042.3)	-	
Nurses' Aides			
Salaries	(6051.1)	-	
NA Purchased Service	(6052.3)	-	
Total Nursing		(6000.0)	-

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Medical Services

Quality Assurance Professional	(6504.1)	-
Community Support Coordinator	(6507.1)	-
Physicians' Services		
Employee Physicals	(6514.3)	-
Other (Explain)	(6515.3)	-
Total Physicians' Services	(6510.0)	-
Medical Supplies & Drugs		
Legend Drugs	(6520.5)	2,280
House Sup. Not Resold	(6522.5)	-
Resold to Private Patients	(6523.5)	-
Total Medical Supplies & Drugs	(6520.0)	2,280
Pharmacy Consultant	(6530.0)	-
Social Service Worker	(6540.0)	-

Total Medical Services (6500.0) 2,280

Restorative & Recreational Therapy

Restorative Therapy		
Indirect Salaries*	(7011.1)	-
Direct Salaries*	(7012.1)	-
Direct Benefits*	(7012.2)	-
Indirect Consultants	(7013.3)	-
Direct Consultants	(7014.3)	-
Total Restorative Therapy	(7010.0)	-
Recreational Therapy		
Salaries	(7021.1)	-
Purchased Service	(7022.3)	-
Supplies and Expenses	(7023.5)	-
Transportation	(7024.8)	-
Total Recreational Therapy	(7020.0)	-

Total Restorative & Recreational Therapy (7000.0) -

Bad Accts.-Taxes-Refunds-Day Care

Bad Accounts	(8010.0)	-
Fines, Late Charges, and Penalties	(8015.0)	-
State & Federal Income Taxes	(8025.5)	-
Mass. Excise Tax (Tangible Portion)	(8027.7)	-
Refunds and Allowances	(8030.0)	-
Adult Day Care Costs*	(8040.0)	-
Other Non-Nursing Costs*	(8065.0)	-

Total Bad Accts.-Taxes-Refunds-Day Care (8000.0) -

*See Instructions

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

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TOTAL OPERATING EXPENSES**(4000.0) 645,515****Less** Non-Allowable Expenses

Schedule 13 Automatically Disallowed

(9939.0) 39,989

Schedule 14 Self-Disallowed

(9945.0) -

Total Non-Allowable Expenses

(4001.1) (39,989)**Plus** Additional Claimed Operating Expenses

Schedule 15 Claimed Fixed Costs

(9950.0) -

HCF-2-RH Other Operating Add-Back (HCF-2-RH, Sch 4)

(9502.2) -

HCF-3 ALLOCATED A&G (HCF-3, Sch. 10)

(9960.3) -

HCF-3 ALLOCATED Fixed Costs (HCF-3, Sch. 10)

(9961.3) -

HCF-3 Dietitian, etc. (HCF-3, Sch. 10, part 3)

(9963.3) -

Total Additional Claimed Operating Expenses

(4001.2) -**TOTAL ALLOWABLE OPERATING EXPENSES CLAIMED****(4002.0) 605,526**

Have you reported any costs on this HCF-4 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?

Circle Yes or No:

Yes

No

If yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

Balance Sheet Date (MO-DA-YR) December 31, 2020

2020 HCF-4

SCHEDULE 3: RESIDENT DAY INFORMATION

JANUARY 1, 2020 - MARCH 31, 2020

DTA (Massachusetts Only)

Resident	(0210.5)	<u>973</u>	(0210.0)	<u>973</u>
Total DTA				

Massachusetts EAEDC

Resident Care	(0212.5)	<u></u>	(0212.0)	<u>-</u>
Total Massachusetts EAEDC				

Non-Massachusetts EAEDC

Resident Care	(0215.5)	<u>1,165</u>	(0215.0)	<u>1,165</u>
Total Non-Massachusetts EAEDC				

MA Commission for the Blind

Resident Care	(0260.5)	<u></u>	(0260.0)	<u>-</u>
Total MA Commission for the Blind				

Veterans Administration and Other Public

Resident Care	(0270.5)	<u>243</u>	(0270.0)	<u>243</u>
Total VA and Other Public				

Private

Resident Care	(0290.5)	<u>122</u>	(0290.0)	<u>122</u>
Total Private				

TOTAL RESIDENTS: JANUARY 1, 2020 - MARCH 31, 2020(0200.0) 2,503**APRIL 1, 2020 - JUNE 30, 2020**

DTA (Massachusetts Only)

Resident	(0310.5)	<u>973</u>	(0310.0)	<u>973</u>
Total DTA				

Massachusetts EAEDC

Resident Care	(0312.5)	<u></u>	(0312.0)	<u>-</u>
Total Massachusetts EAEDC				

Non-Massachusetts EAEDC

Resident Care	(0315.5)	<u>1,077</u>	(0315.0)	<u>1,077</u>
Total Non-Massachusetts EAEDC				

MA Commission for the Blind

Resident Care	(0360.5)	<u></u>	(0360.0)	<u>-</u>
Total MA Commission for the Blind				

Veterans Administration and Other Public

Resident Care	(0370.5)	<u>243</u>	(0370.0)	<u>243</u>
Total VA and Other Public				

Private

Resident Care	(0390.5)	<u>122</u>	(0390.0)	<u>122</u>
Total Private				

TOTAL RESIDENTS: APRIL 1, 2020 - JUNE 30, 2020(0300.0) 2,415

1 Identify Other Public in detail on the Footnotes and Explanations section of this report as explained in Instructions.

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

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SCHEDULE 3: RESIDENT DAY INFORMATION

JULY 1, 2020 - SEPTEMBER 30, 2020

DTA (Massachusetts Only)

Resident	(0410.5)	<u>943</u>	
Total DTA			(0410.0) <u>943</u>

Massachusetts EAEDC

Resident Care	(0412.5)	<u></u>	
Total Massachusetts EAEDC			(0412.0) <u>-</u>

Non-Massachusetts EAEDC

Resident Care	(0415.5)	<u>1,106</u>	
Total Non-Massachusetts EAEDC			(0415.0) <u>1,106</u>

MA Commission for the Blind

Resident Care	(0460.5)	<u></u>	
Total MA Commission for the Blind			(0460.0) <u>-</u>

Veterans Administration and Other Public

Resident Care	(0470.5)	<u>243</u>	
Total VA and Other Public			(0470.0) <u>243</u>

Private

Resident Care	(0490.5)	<u>197</u>	
Total Private			(0490.0) <u>197</u>

<u>TOTAL RESIDENTS: JULY 1, 2020 - SEPTEMBER 30, 2020</u>			(0400.0) <u>2,489</u>
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OCTOBER 1, 2020 - DECEMBER 31, 2020

DTA (Massachusetts Only)

Resident	(0510.5)	<u>851</u>	
Total DTA			(0510.0) <u>851</u>

Massachusetts EAEDC

Resident Care	(0512.5)	<u></u>	
Total Massachusetts EAEDC			(0512.0) <u>-</u>

Non-Massachusetts EAEDC

Resident Care	(0515.5)	<u>1,145</u>	
Total Non-Massachusetts EAEDC			(0515.0) <u>1,145</u>

MA Commission for the Blind

Resident Care	(0560.5)	<u></u>	
Total MA Commission for the Blind			(0560.0) <u>-</u>

Veterans Administration and Other Public

Resident Care	(0570.5)	<u>243</u>	
Total VA and Other Public			(0570.0) <u>243</u>

Private

Resident Care	(0590.5)	<u>213</u>	
Total Private			(0590.0) <u>213</u>

<u>TOTAL RESIDENTS: OCTOBER 1, 2020 - DECEMBER 31, 2020</u>			(0500.0) <u>2,452</u>
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<u>TOTAL RESIDENTS DAYS - ENTIRE YEAR</u>			(0100.0) <u>9,859</u>
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1 Identify Other Public in detail on the Footnotes and Explanations section of this report as explained in Instructions.

Facility Name River Valley Rest Home

VPN or Provider ID 5510039

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NUMBER OF ADMISSIONS DURING 2020	(0140.0)	<u>7</u>
NUMBER OF DISCHARGES DURING 2020	(0150.0)	<u>6</u>
NUMBER OF PUBLIC COMMUNITY SUPPORT ADMISSIONS - 2020	(0170.0)	<u>7</u>
NUMBER OF TOTAL COMMUNITY SUPPORT ADMISSIONS - 2020	(0175.0)	<u>7</u>
2020 PUBLIC COMMUNITY RESIDENT DAYS	(0180.0)	<u>9,205</u>
2020 PRIVATE COMMUNITY SUPPORT RESIDENT DAYS	(0182.0)	<u>654</u>
TOTAL COMMUNITY SUPPORT RESIDENT DAYS - 2020	(0185.0)	<u>9,859</u>

Facility Name River Valley Rest HomeVPN or Provider ID 5510039Balance Sheet Date (MO-DA-YR) **44196**

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SCHEDULE 5: ANALYSIS OF MORTGAGES AND NOTES PAYABLE

1. Mortgages and Notes Supporting Fixed Assets¹

	Lender Name	Rel. Party Y/N	Date Mortgae Acquired	Due Date	No. of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort. Acq. Costs	Amount of Mort. Acq. Costs	Bal. 1/1/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense
1st Mortgage	VIOREL & ELIZABETH DUCA	N	3/1/2018	3/1/2043	300	3,202	490,000			472,403	468,703	3,700	6.15%	-	
2nd Mortgage															
Chattel Note															
Chattel Note															
Capital Lease															
Totals	XXXXX	XXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	-	-	XXXX	XXXXX	3,700	XXX	-	-

a

b

c

Total Fixed Interest a+b+c(4520.8)¹

\$ -

2. Working Capital Debt

#	Lender Name	Rel. Party Y/N	Balance 1/1/2020	Amount	Start MO-DAY-YR	Principal Payment	Balance 12/31/2020	Interest Rate %	Interest Expense ²
1	DURAI RAJASEKAR	Y	8,930	8,930	3/1/2018	0	8,930	0	-
2									
3									

Total Working Capital Interest (4430.7)²

\$ -

Total Working Capital Debt (2100.0 less 2160.0)

\$ 8,930

¹This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New Notes or enhancements of existing notes should be reported on new line separately.

²The sum of the working capital interest expense.

*See Instructions

Facility Name River Valley Rest HomeVPN or Provider ID 5510039

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SCHEDULE 7: RECONCILIATION OF INCOME PER REPORT WITH INCOME PER BOOKS

Total Income Per Report (Account #3000.0)	\$ <u>797,706</u>
Total Operating Expenses (Account #4000.0)	\$ <u>645,515</u>
HCF-3 Net Income (Loss) before reconciling items	\$ <u>152,191</u> ¹

Reconciling Items:

Items recorded on this Report but not on Books. Explain Below

	\$	
	\$	
	\$	
	\$	

Items recorded on Books but not on this Report. Explain Below

	\$	
	\$	
	\$	
	\$	

Net Reconciling Items	\$ <u>-</u>
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NET INCOME (LOSS) PER BOOKS	\$ <u>152,191</u> ²
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Comments/Explanations of Recording Items:¹ This amount should agree with Schedule 8, line 4 for Proprietorship and Partnership or line 5 for Corporations.² Do not use this amount on Schedule 8

Balance Sheet Date (MO-DA-YR) December 31, 2020

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SCHEDULE 8: RECONCILIATION OF NET WORTH

PROPRIETORSHIP AND PARTNERSHIP

1. Balance 12/31/2019 (2500.0) ¹	104,412
2. Other: Prior Period Adjustment(s) ²	34,966
3. Capital Contribution during year	146,652
4. HCF-4 Net Income (Loss) Sch. 7	152,191
5. Drawing during year	(55,000)
6. Balance 12/31/2020 (2500.0) ³	383,221
	-

CORPORATION

DO NOT CHANGE ANY HEADING NAMES BELOW

	Capital Stock (2620.0)	Additional Paid-In (2630.0)	Retained Earnings (2650.0)	Treasury Stock (2640.0)	Total (2500.0)
1. Balance 12/31/2018 ¹					-
2. Other: Prior Period Adjustments ²	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	-
3. Sale of Stock		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	-
4. Additional Paid In Capital	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX	-
5. HCF-3 Net Income (Loss) Sch.7	XXXXXXXXXX	XXXXXXXXXX	-	XXXXXXXXXX	-
6. Dividends Paid	XXXXXXXXXX	XXXXXXXXXX	()	XXXXXXXXXX	-
7. Treasury Stock Purchased/Sold	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		-
8. Balance 12/31/2019 ³	- (2620.0)	- (2630.0)	- (2650.0)	- (2640.0)	- (2500.0)

¹ This amount should agree with acct. #2500.0, Total Net Worth, page 12, on the 2018 HCF-4.² Disclose all facts relative to adjustment(s) and explain any Impact on reimbursable cost as reported on prior years(s) cost report identifying the specific accounts affected.³ This amount should agree with acct. #2500.0, Total Net Worth, page 12, on the 2019 HCF-4. Detail explanation for any difference.

Balance Sheet Date (MO-DA-YR) December 31, 2020

2020 HCF-4

NOTE: The HCF-4 serves the dual purpose of a report of the financial condition and a claim statement for reimbursement. Schedules 13 and 14 should be used to convert the amount reported in the financial statements into a claim for reimbursement.

SCHEDULE 13: DETAIL OF AUTOMATICALLY DISALLOWED EXPENSES

Schedule 13 lists expense categories which the Center automatically disallows. This schedule is included in the report as an informational tool for the facility administrator.

<u>Account #</u>	<u>Amount</u>	<u>Account Name</u>
3150.0	-	Vending Machines Income
3194.0	293	Recoverable Operating Costs
3196.0	-	Recoverable Fixed Costs
4125.1	-	Officers Salaries & Directors' Fees
4160.3	-	Management Fees
4160.6	-	Management Consultants
4262.6	-	Telephone Directory Advertising
4298.7	973	Advertising - Promotional
4302.3	-	Licenses & Dues: Promotion, Goodwill & Legislative Portion
4339.2	-	Officer - Profit-Sharing & Benefits-Other
4350.3	-	Accounting - Appeal
4380.3	-	Legal Appeal
4385.7	-	Division of Administrative Law (DALA) - Filing Fees
4390.7	600	Other Legal
4411.2	-	Payroll Taxes - Officer
4415.0	-	Interest on Late Payments, Penalties
4424.2	-	Workers' Compensation - Officer
4426.2	-	Group Life/Health - Officer
4430.0	-	Working Capital Interest
4432.7	-	Keyman Insurance
4435.0	-	Pre-opening Expenses
4510.8	13,688	Real Estate Taxes
4515.8	-	Personal Property Taxes
4520.8	-	Interest - Long Term
4535.8	-	Rent - Real Property Affiliate
4538.8	-	Other Rent
4550.8	-	Building - Depreciation
4565.8	-	Building Improvement - Depreciation
4566.8	-	HCF Capitalization - Improvement - Depreciation
4567.8	-	Leasehold Improvement - Depreciation
4568.8	-	Other Improvements - Depreciation
4570.8	-	Equipment - Depreciation
4576.8	-	HCF Capitalization - Equipment - Depreciation
4585.8	-	Software/Limited Life Assets - Depreciation
4586.8	-	HCF Capitalization - Software/Limited Life - Depreciation
4590.8	22,155	Insurance - Building, Improvements & Equipment
6520.5	2,280	Medical Supplies & Drugs - Legend Drugs
6523.5	-	Resold to Private Patients
7012.1	-	Restorative Therapy - Direct Salaries
7012.2	-	Restorative Therapy - Direct Benefits
7014.3	-	Restorative Therapy - Direct Consultants
7024.8	-	Recreation Therapy - Transportation
8010.0	-	Bad Accounts - Taxes - Refunds - Day Care
8015.0	-	Bad Accounts - Fines - Late Charges - Penalties
8025.5	-	Massachusetts and Federal Income Taxes
8027.7	-	Massachusetts Excise Tax - Total
8030.0	-	Refunds and Allowances
8040.0	-	Adult Day Care Costs
8065.0	-	Other Non-Nursing Facility Costs
(9939.0)	39,989	TOTAL AUTOMATIC ADJUSTMENTS (Enter this amount on page 19)

Balance Sheet Date (MO-DA-YR) December 31, 2020

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SCHEDULE 14: DETAIL OF SELF DISALLOWED EXPENSES

Schedule 14 provides the detail of expenses reported within the financial statements, not claimed by the facility for reimbursement. This may involve only some of the expenses in a particular account category (i.e. partial clerical expenses or partial office supplies expenses). This section should be used to report any non- allowable expenses other than those reported on Schedule 13. Partial values of accounts are appropriate here. Payroll taxes and benefits related to positions whose salaries are non-allowable must be reported here. (NOTE: HCF-2-RH and HCF-3 Add Backs should be reported on page 19.)

<u>Account #</u>	<u>Amount</u>	<u>Account Name</u>
4110.1		Responsible Person's Salary
4140.1		Clerical Salaries
4150.3		EDP/Payroll/Bookkeeping Services
4250.5		Office Supplies
4261.5		Telephone
4275.5		Motor Vehicle Expenses
4280.5		Conventions and Meetings
4295.7		Advertising - Help Wanted
4301.7		Licenses & Dues (Patient Care Related Portion)
4306.1		Staff Development Coordinator Salary
4306.2		Administration Education and Training
4306.3		Other Required Education
4306.4		Job Related Education
4310.1		Employee Benefits - Pensions
4310.2		Employee Benefits - Other
4360.3		Other Accounting
4411.1		Payroll Taxes - Other
4424.1		Workers' Compensation - Other
4426.1		Group Life/Health - Other
4428.7		Non-Profit DES Claims
4431.7		Malpractice / General Liability Insurance
4443.0	-	Other Operating Expenses
5105.1		Maintenance Salaries
5110.3		Maintenance Purchased Service
5115.5		Maintenance Supplies & Expenses
5120.5		Maintenance - Utilities
5130.7		Maintenance - Repairs
5205.1		Dietary - Salaries

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<u>Account #</u>	<u>Amount</u>	<u>Account Name</u>
5220.5		Dietary - Food
5221.3		Dietary Purchased Service
5231.1		Dietician Salary
5233.3		Dietician Purchased Service
5235.5		Dietary - Supplies & Expense
5310.1		Laundry - Salary
5320.3		Laundry - Purchased Service
5330.5		Laundry - Supplies
5340.5		Laundry - Linen & Bedding
5410.1		Housekeeping - Salary
5415.3		Housekeeping - Purchased Service
5420.5		Housekeeping - Supplies
6030.1		RN Salaries
6035.3		RN Purchased Service
6041.1		LPN Salaries
6042.3		LPN Purchased Service
6051.1		NA Salaries
6052.3		NA Purchased Service
6504.1		Quality Assurance Professional
6507.1		Community Support Coordinator
6514.3		Employee Physicals
6515.3		Other Physicians' Services
6522.5		House Supplies Not Resold
6530.0		Pharmacy Consultant
6540.0		Social Service Worker
7011.1		Indirect Restorative Therapy - Salaries
7013.3		Indirect Restorative Therapy - Consultants
7021.1		Recreational Therapy - Salaries
7022.3		Recreational Therapy - Purchased Service
7023.5		Recreational Therapy - Supplies & Expense
(9945.0)	-	<u>TOTAL SELF DISALLOWED</u>

SCHEDULE 15: DETAIL OF CLAIMED FIXED COSTS

	Allowable Basis of Cost of Beg Yr. ¹	Claimed Additions	Claimed Deletions ²	Allowable Basis or Claimed End of Yr.	Rate %	Depreciation HCF-4	From HCF-2-RH (If Applicable)
Land HCF-4	130,000			130,000	XXX	XXXXX	XXXXX
Land HCF-2-RH-RH				-	XXX	XXXXX	XXXXX
Building HCF-4	365,000			365,000	2.5	9,125	XXXXX
Building HCF-2-RH				-	2.5	XXXXX	-
Improvements HCF-4	16,672			16,672	5.0	834	XXXXX
Improvements HCF-2-RH				-	5.0	XXXXX	-
HCF Cap. Improv. HCF-4				-	5.0	-	XXXXX
HCF Cap. Improv. HCF-2-RH				-	5.0	XXXXX	-
Equipment HCF-4	85,000	48,586		133,586	10.0	13,359	XXXXX
Equipment HCF-2-RH				-	10.0	XXXXX	-
HCF Cap. Equip. HCF-4				-	10.0	-	XXXXX
HCF Cap. Equip. HCF-2-RH				-	10.0	XXXXX	-
Software/Ltd. Life* HCF-4				-	33.3	-	XXXXX
Software/Ltd. Life* HCF-2-RH				-	33.3	XXXXX	-
HCF Cap. Software/Ltd. Life Assets* HCF-4				-	33.3	-	XXXXX
HCF Cap. Software/Ltd. Life Assets* HCF-2-RH				-	33.3	XXXXX	-
Long-Term Int. Claimed*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	-	-
MA Corp. Excise Tax Non-Income Portion	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	-	XXXXXXXXXXXXX
Building Insurance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	22,155	-
Real Estate Taxes	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	13,688	-
Personal Property Taxes	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	-	-
Other (Explain in Footnotes) (4538.8)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	-	-
HCF-4 Fixed Cost Recoverable Income							
SUBTOTALS	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXX	59,161	-
TOTAL FIXED COSTS CLAIMED							(A) & (B)
HCF-4 & HCF-2-RH (Post to Page 19) (A) + (B)							
						(A) (9302.1) ^{3,4}	(B) (9302.9) ⁴

The Center's automatic adjustment process will disallow all fixed costs such as depreciation, mortgage interest, real estate taxes (account 4540.0).

This schedule should be used to claim those fixed costs which will be considered in the reimbursement of the facility's capital. Preparers of this schedule should carefully review regulation 101 CMR 204.00. Incorrect reporting could seriously delay the setting of rates.

¹ Allowable basis is the portion of assets used for public patient care

² Deletions include retired, sold, written off, damaged, and fully depreciated assets.

³ Adult Day Care costs should be removed from this schedule. Explain method of allocation on pg. 6 in the Footnotes and Explanations section of this report.

*See Instructions

SCHEDULE 16: DETAIL OF CLERICAL EXPENSES

Please provide a description of the Clerical expense. The total must agree with the amount claimed in account (4140.1) on page 14.

Employees Name	Job Title	Brief Job Description	2020 Gross Salary
TOTAL			(4140.1)

SCHEDULE 17: DETAIL OF OTHER ACCOUNTING

Please provide a description of Accounting Expenses claimed in account 4360.3 by using the codes provided below:

Part 1: Purchased Service Accounting

Vendor Name / Description	Date Incurred (MO-DA-YR)	Amount	Code	Brief Description of Expense
Entelyglobal Solutions	1/1/20-12/31/20	1,052	H	Bookkeeping
Optimum Accounting Solutions	1/1/20-12/31/20	1,100	C	Tax services
Marcum LLP	1/1/20-12/31/2020	5,253	A	Cost Report Filing Fee
Medicaid Billing	1/1/20-12/31/2020	1,920	H	Single Source Solutions
SUBTOTAL (PART 1)		9,325		

Codes: Type of service/responsibilities

A. HCF-4 Prep.

B. Medicare Cost Rpt. Prep

C. Corporate Tax Prep.

D. Personal Tax Prep.

E. Mgmt. Advisory Serv.

F. Certified Audit

G. SEC Filings

H. Other Allow. Acct.-Explain

I. Other Non-Allow. Acct.-Explain

Part 2: Employee's Responsibilities Only

Employees Name	Job Title	Salary	Description of Responsibilities with code and % allocation of time
SUBTOTAL (Part 2)		-	

TOTAL ACCOUNTING	(Part 1 + Part 2)	9,325 (4360.3)	
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SCHEDULE 29: DETAIL OF EMPLOYEE WAGES AND BENEFITS

Part 1

(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)
Positions		Number of FTE's* (Round to one decimal place)		Number of Staff		Total Hours		Total Salaries		Group Life/ Health Benefits		Pensions		Other Benefits
Staff Development	(7110.2)	-	(7210.2)		(7310.2)		(4306.1)		(7410.2)		(7510.2)		(7610.2)	
Maintenance Staff	(7111.2)	-	(7211.2)		(7311.2)		(5105.1)		(7411.2)		(7511.2)		(7611.2)	
Dietary Staff	(7112.2)	1.5	(7212.2)	2	(7312.2)	3,200	(5205.1)	45,306	(7412.2)		(7512.2)		(7612.2)	
Dietician	(7113.2)	-	(7213.2)		(7313.2)		(5231.1)		(7413.2)		(7513.2)		(7613.2)	
Laundry Staff	(7114.2)	-	(7214.2)		(7314.2)		(5310.1)		(7414.2)		(7514.2)		(7614.2)	
Housekeeping Staff	(7115.2)	-	(7215.2)		(7315.2)		(5410.1)		(7415.2)		(7515.2)		(7615.2)	
Quality Assurance	(7116.2)	-	(7216.2)		(7316.2)		(6504.1)		(7416.2)		(7516.2)		(7616.2)	
Community Support Coord.	(7119.2)	-	(7219.2)		(7319.2)		(6507.1)		(7419.2)		(7519.2)		(7619.2)	
Social Services Staff	(7120.2)	-	(7220.2)		(7320.2)		(6540.0)		(7420.2)		(7520.2)		(7620.2)	
Restorative – Indirect Salaries	(7121.2)	-	(7221.2)		(7321.2)		(7011.1)		(7421.2)		(7521.2)		(7621.2)	
Restorative – Direct Salaries	(7122.2)	-	(7222.2)		(7322.2)		(7012.1)		(7422.2)		(7522.2)		(7622.2)	
Recreational Staff	(7123.2)	-	(7223.2)		(7323.2)		(7021.1)		(7423.2)		(7523.2)		(7623.2)	

*See Instructions

SCHEDULE 29: DETAIL OF EMPLOYEE WAGES AND BENEFITS

Part 1

(1) Positions	(2) Number of FTE's* (Round to	(3) Number of Staff	(4) Total Hours	(5) Total Salaries	(6) Group Life/ Health Benefits	(7) Pensions	(8) Other Benefits
Administrator	(7124.2) 0.70	(7224.2) 1	(7324.2) 1,440	(4110.1) 47,740	(7424.2)	(7524.2)	(7624.2)
Officer	(7125.2) -	(7225.2)	(7325.2)	(4125.1) (4426.2)	(7525.2)	(7625.2)	
Clerical Staff	(7126.2) -	(7226.2)	(7326.2)	(4140.1) (7426.2)	(7526.2)	(7626.2)	
RNs	(7129.2) -	(7229.2)	(7329.2)	(6030.1) (7429.2)	(7529.2)	(7629.2)	
LPNs	(7130.2) -	(7230.2)	(7330.2)	(6041.1) (7430.2)	(7530.2)	(7630.2)	
Nurses Aides	(7131.2) 6.7	(7231.2) 7	(7331.2) 13,870	(6051.1) 110,683	(7431.2)	(7531.2)	(7631.2)

*See Instructions

Client: **River Valley Rest Home**
Engagement: **HCF-4 - River Valley Rest Home**
Period Ending: **12/31/2020**
Trial Balance: **A.01a - TB - RH**
Worksheet: **A.01c - TB-CCNH Grouping Report**

Account	Description	UNADJ 12/31/2020	JE Ref # AJE	ADJ 12/31/2020	JE Ref # RJE	FINAL 12/31/2020	1st PP-Unadj 12/31/2019
Group : [SCHD 18/S - Current Assets							
Subgroup : [1020.Cash-Checking Account							
10000	Operating Account(out)	346,272.00	0.00	346,272.00	0.00	346,272.00	7,322.00
10001	Rep Payee Direct Deposit(in)	36,635.00	0.00	36,635.00	0.00	36,635.00	20,031.00
10004	Operating Account(out)PPP Loan Funds	(80,088.00)	0.00	(80,088.00)	0.00	(80,088.00)	0.00
Subtotal [1020.0] Cash-Checking Account		302,819.00	0.00	302,819.00	0.00	302,819.00	27,353.00
Subgroup : [1030.Cash-On Hand							
10002	Reliance Services	26,287.00	0.00	26,287.00	0.00	26,287.00	0.00
Subtotal [1030.0] Cash-On Hand		26,287.00	0.00	26,287.00	0.00	26,287.00	0.00
Total [SCHD 1A] B/S - Current Assets		329,106.00	0.00	329,106.00	0.00	329,106.00	27,353.00
Group : [SCHD 18/S Non-Current Assets							
Subgroup : [1511.Land - Cost							
15000	Land	130,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00
Subtotal [1511.1] Land - Cost		130,000.00	0.00	130,000.00	0.00	130,000.00	130,000.00
Subgroup : [1521.Building - Cost							
15100	Building & Equipment:Building	365,000.00	0.00	365,000.00	0.00	365,000.00	365,000.00
Subtotal [1521.1] Building - Cost		365,000.00	0.00	365,000.00	0.00	365,000.00	365,000.00
Subgroup : [1522.Building - Accum. Depr.							
16100	Building & Equipment:Accumulated Depreciation	(27,988.00)	0.00	(27,988.00)	0.00	(27,988.00)	(27,988.00)
Subtotal [1522.2] Building - Accum. Depr.		(27,988.00)	0.00	(27,988.00)	0.00	(27,988.00)	(27,988.00)
Subgroup : [1611.Building Improvements- Cost							
15300	Building & Equipment:Building Improvements	16,672.00	0.00	16,672.00	0.00	16,672.00	16,672.00
Subtotal [1611.1] Building Improvements- Cost		16,672.00	0.00	16,672.00	0.00	16,672.00	16,672.00
Subgroup : [1612.Building Improvements - Accum. Depr.							
16300	A/D - Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [1612.2] Building Improvements - Accum. Depr.		0.00	0.00	0.00	0.00	0.00	0.00
Subgroup : [1651.Equipment - Cost							
15200	Building & Equipment:Equipment	85,000.00	0.00	85,000.00	0.00	85,000.00	85,000.00
15201	Building & Equipment:Equipment:Air Conditioning System	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00
15202	Building & Equipment:Equipment:Fence	2,871.00	0.00	2,871.00	0.00	2,871.00	0.00
15203	Building & Equipment:Equipment:Freezer	3,880.00	0.00	3,880.00	0.00	3,880.00	0.00
15204	Building & Equipment:Equipment:Heating System	16,000.00	0.00	16,000.00	0.00	16,000.00	0.00
15205	Building & Equipment:Equipment:Mattress	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00
15206	Building & Equipment:Equipment:Recliners	6,185.00	0.00	6,185.00	0.00	6,185.00	0.00
15207	Building & Equipment:Equipment:Shed	5,111.00	0.00	5,111.00	0.00	5,111.00	0.00
15208	Building & Equipment:Equipment:Washer and Dryer	1,039.00	0.00	1,039.00	0.00	1,039.00	0.00
Subtotal [1651.1] Equipment - Cost		133,586.00	0.00	133,586.00	0.00	133,586.00	85,000.00
Subgroup : [1652.Equipment - Accum. Depr.							
16200	A/D - Tangible Personal Property - Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [1652.2] Equipment - Accum. Depr.		0.00	0.00	0.00	0.00	0.00	0.00
Subgroup : [1940.Deferred Charges and Other Assets - Purchased Goodwill							
15400	Intangible Assets:Goodwill	60,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00
16400	Intangible Assets:Accumulated Amortization	(3,333.00)	0.00	(3,333.00)	0.00	(3,333.00)	(3,333.00)
19000	Goodwill	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [1940.0] Deferred Charges and Other Assets - Purchased Goodwill		56,667.00	0.00	56,667.00	0.00	56,667.00	56,667.00
Total [SCHD 1B] B/S Non-Current Assets		673,937.00	0.00	673,937.00	0.00	673,937.00	625,351.00
Group : [SCHD 18/S Current Liabilities							
Subgroup : [2020.Accounts Payable - Trade							
10003	TD Credit Card (2751)	(1,135.00)	0.00	(1,135.00)	0.00	(1,135.00)	(2,622.00)
Subtotal [2020.0] Accounts Payable - Trade		(1,135.00)	0.00	(1,135.00)	0.00	(1,135.00)	(2,622.00)
Subgroup : [2130.Notes and Loans Payable - Banks							
20003	Notes Payable	(8,930.00)	0.00	(8,930.00)	0.00	(8,930.00)	(8,930.00)
Subtotal [2130.0] Notes and Loans Payable - Banks		(8,930.00)	0.00	(8,930.00)	0.00	(8,930.00)	(8,930.00)
Subgroup : [2160.Notes and Loans Payable - Payments due w/in one yr. on Long-Term Debt							
23000	Mortgage - ST	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [2160.0] Notes and Loans Payable - Payments due w/in one yr. on L		0.00	0.00	0.00	0.00	0.00	0.00
Subgroup : [2190.Accrued Salaries							
20002	Compensation Payable	(50,000.00)	0.00	(50,000.00)	0.00	(50,000.00)	(50,000.00)
Subtotal [2190.0] Accrued Salaries		(50,000.00)	0.00	(50,000.00)	0.00	(50,000.00)	(50,000.00)
Subgroup : [2220.Other Payroll Liabilities							
20005	Payroll Liabilities:MA Income Tax	(495.00)	0.00	(495.00)	0.00	(495.00)	0.00
20006	Payroll Liabilities:MA Paid Family and Medical Leave	(114.00)	0.00	(114.00)	0.00	(114.00)	0.00
20007	Payroll Liabilities:MA Unemployment Tax	(14.00)	0.00	(14.00)	0.00	(14.00)	0.00
20008	Payroll Liabilities:MI Income Tax	(112.00)	0.00	(112.00)	0.00	(112.00)	0.00
Subtotal [2220.0] Other Payroll Liabilities		(735.00)	0.00	(735.00)	0.00	(735.00)	0.00
Subgroup : [2290.Other Current Liabilities							
20001	Cash Advance Reimbursable	600.00	0.00	600.00	0.00	600.00	(14,337.00)
20009	Staffing Services (COVID19 Outbreak)	(80,000.00)	0.00	(80,000.00)	0.00	(80,000.00)	0.00
20010	Reliance Mortgage	(290,000.00)	0.00	(290,000.00)	0.00	(290,000.00)	0.00
20100	Covid 19 Relief Grants	(149,900.00)	0.00	(149,900.00)	0.00	(149,900.00)	0.00
20101	Covid 19 Relief Grants:COVID19 Testing	4,560.00	0.00	4,560.00	0.00	4,560.00	0.00
20102	Covid 19 Relief Grants:Emergency Relief	(9,000.00)	0.00	(9,000.00)	0.00	(9,000.00)	0.00
20103	Covid 19 Relief Grants:PPP Loan	(18,177.00)	0.00	(18,177.00)	0.00	(18,177.00)	0.00
20104	Covid 19 Relief Grants:Provider Relief (Care Act)	(14,610.00)	0.00	(14,610.00)	0.00	(14,610.00)	0.00
20105	Covid 19 Relief Grants:Tele Health	1,205.00	0.00	1,205.00	0.00	1,205.00	0.00
Subtotal [2290.0] Other Current Liabilities		(555,322.00)	0.00	(555,322.00)	0.00	(555,322.00)	(14,337.00)
Total [SCHD 1C] B/S Current Liabilities		(616,122.00)	0.00	(616,122.00)	0.00	(616,122.00)	(75,889.00)
Group : [SCHD 18/S Non-Current Liabilities							
Subgroup : [2310.Long-Term Liabilities - Mortgages							
20004	Payroll Liabilities:Federal Taxes (941/944)	(3,700.00)	0.00	(3,700.00)	0.00	(3,700.00)	(472,403.00)
27000	Mortgage	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [2310.0] Long-Term Liabilities - Mortgages		(3,700.00)	0.00	(3,700.00)	0.00	(3,700.00)	(472,403.00)
Total [SCHD 1D] B/S Non-Current Liabilities		(3,700.00)	0.00	(3,700.00)	0.00	(3,700.00)	(472,403.00)
Group : [SCHD 18/S Equity							
Subgroup : [2520.Proprietorship or Partnership - Capital							
30001	Opening Balance Equity	(24,764.00)	0.00	(24,764.00)	0.00	(24,764.00)	0.00
30003	Contributions - Down Payment	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [2520.0] Contributions - Down Payment		0.00	0.00	0.00	0.00	0.00	0.00
30004	Contributions - Earnest Money Deposit	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal [2520.0] Contributions - Earnest Money Deposit		0.00	0.00	0.00	0.00	0.00	0.00

Client: **River Valley Rest Home**
Engagement: **HCF-4 - River Valley Rest Home**
Period Ending: **12/31/2020**
Trial Balance: **A.01a - TB - RH**
Worksheet: **A.01c - TB-CCNH Grouping Report**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-Unadj
		12/31/2020			12/31/2020			12/31/2020	12/31/2019
30007	Owner's Investment	(146,652.00)		0.00	(146,652.00)		0.00	(146,652.00)	(44,930.00)
Subtotal [2520.0] Proprietorship or Partnership - Capital		(171,416.00)		0.00	(171,416.00)		0.00	(171,416.00)	(44,930.00)
Subgroup : [2530. Proprietorship or Partnership - Proprietor Drawings									
30005	Owner's Distributions:Raj	27,500.00		0.00	27,500.00		0.00	27,500.00	27,500.00
30006	Owner's Distributions:Nimala	27,500.00	AJE - 2	0.00	27,500.00		0.00	27,500.00	27,500.00
Subtotal [2530.0] Proprietorship or Partnership - Proprietor Drawings		55,000.00		0.00	55,000.00		0.00	55,000.00	55,000.00
Subgroup : [2550. Proprietorship or Partnership - Net Profit (Loss) Year to Date									
30008	Retained Earnings	(114,614.00)		0.00	(114,614.00)		0.00	(114,614.00)	(151,677.00)
Subtotal [2550.0] Proprietorship or Partnership - Net Profit (Loss) Year to Date		(114,614.00)		0.00	(114,614.00)		0.00	(114,614.00)	(151,677.00)
Total [SCHED 1E] B/S Equity		(231,030.00)		0.00	(231,030.00)		0.00	(231,030.00)	(141,607.00)
Group : [SCHED 2]Income									
Subgroup : [3021. Gross Income - Private									
40003	Income:Private Pay	(165,921.00)		0.00	(165,921.00)		0.00	(165,921.00)	(120,797.00)
Subtotal [3021.1] Gross Income - Private		(165,921.00)		0.00	(165,921.00)		0.00	(165,921.00)	(120,797.00)
Subgroup : [3022. Gross Income - DTA									
40001	Income:DTA	(102,555.00)		0.00	(102,555.00)		0.00	(102,555.00)	(85,645.00)
40002	Income:Medicaid	(256,279.00)		0.00	(256,279.00)		0.00	(256,279.00)	(223,375.00)
Subtotal [3022.5] Gross Income - DTA		(358,834.00)		0.00	(358,834.00)		0.00	(358,834.00)	(309,020.00)
Subgroup : [3022. Gross Income - MA DTA Patient Resource Income									
40006	Income:SSI	(226,864.00)		0.00	(226,864.00)		0.00	(226,864.00)	(257,344.00)
40007	Income:SSP	(42,696.00)		0.00	(42,696.00)		0.00	(42,696.00)	(39,183.00)
Subtotal [3022.6] Gross Income - MA DTA Patient Resource Income		(269,560.00)		0.00	(269,560.00)		0.00	(269,560.00)	(296,527.00)
Subgroup : [3023. Gross Income - VA and Other Public									
40008	Income:VA	(3,098.00)		0.00	(3,098.00)		0.00	(3,098.00)	(2,496.00)
Subtotal [3023.2] Gross Income - VA and Other Public		(3,098.00)		0.00	(3,098.00)		0.00	(3,098.00)	(2,496.00)
Subgroup : [3194. Misc. & Recoverable Income - Operating Costs Recoverable									
40005	Income:Return Merchandise	(293.00)		0.00	(293.00)		0.00	(293.00)	(1,668.00)
Subtotal [3194.0] Misc. & Recoverable Income - Operating Costs Recoverable		(293.00)		0.00	(293.00)		0.00	(293.00)	(1,668.00)
Total [SCHED 2A] Income		(797,706.00)		0.00	(797,706.00)		0.00	(797,706.00)	(730,508.00)
Group : [SCHED 2]Operating Expenses									
Subgroup : [4110. Administrative/Responsible Person Salaries									
60000	Payroll Expenses:Compensation of officers	66,740.00	AJE - 2	0.00	66,740.00		0.00	66,740.00	75,000.00
60002	Payroll Expenses:Taxes	8,247.00		0.00	8,247.00		0.00	8,247.00	0.00
60003	Payroll Expenses:Wages	34,408.00		0.00	34,408.00		0.00	34,408.00	117.00
Subtotal [4110.1] Administrative/Responsible Person Salaries		109,395.00		0.00	109,395.00		0.00	109,395.00	75,117.00
Subgroup : [4140. Other - Clerical Salaries									
61002	Employee Salaries & Wages - Assitant Admin	0.00		0.00	0.00	RJE - 3	0.00	0.00	0.00
Subtotal [4140.1] Other - Clerical Salaries		0.00		0.00	0.00		0.00	0.00	0.00
Subgroup : [4150. Other - EDP/Payroll/Bkkgpg Serv.									
60004	Payroll Expenses:Payroll Processing Fee	0.00		0.00	0.00		0.00	0.00	1,317.00
Subtotal [4150.3] Other - EDP/Payroll/Bkkgpg Serv.		0.00		0.00	0.00		0.00	0.00	1,317.00
Subgroup : [4250. Office Supplies									
50002	Bank Charges & Fees	215.00		0.00	215.00		0.00	215.00	229.00
50003	CORI Check	152.00		0.00	152.00		0.00	152.00	254.00
50007	Job Supplies	35,810.00		0.00	35,810.00		0.00	35,810.00	14,323.00
50016	Office Supplies & Software	2,513.00		0.00	2,513.00		0.00	2,513.00	10,477.00
Subtotal [4250.5] Office Supplies		38,690.00		0.00	38,690.00		0.00	38,690.00	25,283.00
Subgroup : [4261. Telephone									
71006	Utilities:TV Internet Phone	13,462.00		0.00	13,462.00		0.00	13,462.00	10,692.00
Subtotal [4261.5] Telephone		13,462.00		0.00	13,462.00		0.00	13,462.00	10,692.00
Subgroup : [4275. Travel - Motor Vehicle Expense									
50024	Transportation	0.00		0.00	0.00		0.00	0.00	384.00
50025	Transportation:Parking	0.00		0.00	0.00		0.00	0.00	124.00
50026	Transportation:Toll	0.00		0.00	0.00		0.00	0.00	305.00
50035	Mileage Expenses	0.00		0.00	0.00		0.00	0.00	52,800.00
50100	Medical Transportation	31,500.00		0.00	31,500.00		0.00	31,500.00	0.00
50101	Medical Transportation:Parking	439.00		0.00	439.00		0.00	439.00	0.00
50102	Medical Transportation:Toll	60.00		0.00	60.00		0.00	60.00	0.00
Subtotal [4275.5] Travel - Motor Vehicle Expense		31,999.00		0.00	31,999.00		0.00	31,999.00	53,613.00
Subgroup : [4298. Advertising - Promotional									
50001	Advertising & Marketing	973.00		0.00	973.00		0.00	973.00	1,619.00
Subtotal [4298.7] Advertising - Promotional		973.00		0.00	973.00		0.00	973.00	1,619.00
Subgroup : [4301. Licenses & Dues - Pt. Care Related Portion									
50014	Membership Charges	2,761.00		0.00	2,761.00		0.00	2,761.00	820.00
50022	Taxes & Licenses	180.00		0.00	180.00		0.00	180.00	2,400.00
Subtotal [4301.7] Licenses & Dues - Pt. Care Related Portion		2,941.00		0.00	2,941.00		0.00	2,941.00	3,220.00
Subgroup : [4306. Education & Training - Job Related Education									
50012	Legal & Professional Services:Training	1,517.00		0.00	1,517.00		0.00	1,517.00	8,627.00
Subtotal [4306.4] Education & Training - Job Related Education		1,517.00		0.00	1,517.00		0.00	1,517.00	8,627.00
Subgroup : [4360. Accounting - Other									
50008	Legal & Professional Services:Accounting	2,152.00		0.00	2,152.00		0.00	2,152.00	0.00
50009	Legal & Professional Services:Accounting:Medicaid Billing Fee	1,920.00		0.00	1,920.00		0.00	1,920.00	200.00
50010	Legal & Professional Services:Accounting:Office/General Admin	5,253.00		0.00	5,253.00		0.00	5,253.00	1,934.00
Subtotal [4360.3] Accounting - Other		9,325.00		0.00	9,325.00		0.00	9,325.00	2,134.00
Subgroup : [4390. Legal - Other									
50028	Legal & Professional Services:Inspection Fee	0.00		0.00	0.00		0.00	0.00	350.00
50029	Legal & Professional Services:Nutrition Services	0.00		0.00	0.00		0.00	0.00	600.00
50030	Legal & Professional Services:Quarterly Fire Inspection	600.00		0.00	600.00		0.00	600.00	600.00
50031	Legal & Professional Services:Registration Charges	0.00		0.00	0.00		0.00	0.00	1,140.00
Subtotal [4390.7] Legal - Other		600.00		0.00	600.00		0.00	600.00	2,690.00
Subgroup : [4411. Payroll Taxes - Other									
60005	Payroll Expenses:Payroll Taxes	505.00		0.00	505.00		0.00	505.00	22,838.00
Subtotal [4411.1] Payroll Taxes - Other		505.00		0.00	505.00		0.00	505.00	22,838.00
Subgroup : [4590. Bldg. Impr & Equip.									
50006	Insurance	22,155.00		0.00	22,155.00	RJE - 5	0.00	22,155.00	22,803.00
Subtotal [4590.8] Bldg. Impr & Equip.		22,155.00		0.00	22,155.00		0.00	22,155.00	22,803.00
Subgroup : [4424. Workers Comp - Other									
60006	Payroll Expenses:Workers Compensation Insurance	0.00		0.00	0.00		0.00	0.00	3,066.00
Subtotal [4424.1] Workers Comp - Other		0.00		0.00	0.00		0.00	0.00	3,066.00
Subgroup : [4443. Other Operating Expenses									
50013	Legal & Professional Services:Licensing Fee	485.00		0.00	485.00		0.00	485.00	0.00
50015	Legal & Professional Services:Staffing Services	37,350.00	AJE - 1	0.00	37,350.00		0.00	37,350.00	0.00
50020	Supplies for Residents	12,196.00		0.00	12,196.00		0.00	12,196.00	18,210.00

Client: **River Valley Rest Home**
Engagement: **HCF-4 - River Valley Rest Home**
Period Ending: **12/31/2020**
Trial Balance: **A.01a - TB - RH**
Worksheet: **A.01c - TB-CCNH Grouping Report**

Account	Description	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FINAL	1st PP-Unadj
		12/31/2020			12/31/2020			12/31/2020	12/31/2019
50021	Supplies for Residents:Supplies for Resident Activities	508.00		0.00	508.00		0.00	508.00	1,131.00
50027	Shipping, Freight & Delivery	60.00		0.00	60.00		0.00	60.00	88.00
50032	Contractor Wages	125,817.00		0.00	125,817.00		0.00	125,817.00	100,671.00
50033	Contractor Wages:Musicians	0.00		0.00	0.00	RJE - 4	(0.00)	0.00	37.00
60001	Payroll Expenses	748.00		0.00	748.00		0.00	748.00	0.00
60007	Payroll Expenses:Employee Salaries and wages:Employee Sala	0.00		0.00	0.00		0.00	0.00	66,999.00
62001	Contractor Wages - Assistant Admin	0.00		0.00	0.00	RJE - 3	(0.00)	0.00	0.00
70005	Residents Personal Needs Allowance Paid	27,745.00		0.00	27,745.00	RJE - 4	(0.00)	27,745.00	35,918.00
Subtotal [4443.0] Other Operating Expenses		204,909.00		0.00	204,909.00		0.00	204,909.00	223,054.00
Subgroup : [4510. Fixed Costs - Real Estate Taxes									
50023	Taxes & Licenses:Real Estate Tax	13,688.00		0.00	13,688.00		0.00	13,688.00	14,096.00
Subtotal [4510.8] Fixed Costs - Real Estate Taxes		13,688.00		0.00	13,688.00		0.00	13,688.00	14,096.00
Subgroup : [4520. Fixed Costs - Interest Long-Term									
50038	Mortgage Interest	0.00		0.00	0.00		0.00	0.00	48,915.00
80001	Mortgage Interest	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [4520.8] Fixed Costs - Interest Long-Term		0.00	AJE - 1	(0.00)	0.00		0.00	0.00	48,915.00
Subgroup : [4550. Depreciation - Building									
81001	Depreciation - Building	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [4550.8] Depreciation - Building		0.00	AJE - 1	(0.00)	0.00		0.00	0.00	0.00
Subgroup : [4565. Depreciation - Bldg. Improvement									
81003	Depreciation - Building Improvements	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [4565.8] Depreciation - Bldg. Improvement		0.00	AJE - 1	(0.00)	0.00		0.00	0.00	0.00
Subgroup : [4570. Depreciation - Equipment									
81002	Depreciation - Tangible Personal Property - Equipment	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [4570.8] Depreciation - Equipment		0.00	AJE - 1	(0.00)	0.00		0.00	0.00	0.00
Subgroup : [5110. Plant Ops - Purchased Services									
70001	Repairs & Maintenance:Electrical work	6,101.00		0.00	6,101.00		0.00	6,101.00	12,924.00
70003	Repairs & Maintenance:Landscaping	4,343.00		0.00	4,343.00		0.00	4,343.00	2,865.00
70004	Repairs & Maintenance:Plumbing work	2,135.00		0.00	2,135.00		0.00	2,135.00	22,272.00
70006	Repairs & Maintenance:Heating	2,425.00		0.00	2,425.00		0.00	2,425.00	8,368.00
70007	Repairs & Maintenance:Building Repair & Maintenance	1,516.00		0.00	1,516.00		0.00	1,516.00	19,512.00
71005	Utilities:Trash Collection	2,149.00		0.00	2,149.00		0.00	2,149.00	2,030.00
Subtotal [5110.3] Plant Ops - Purchased Services		18,669.00		0.00	18,669.00		0.00	18,669.00	67,971.00
Subgroup : [5120. Plant Ops - Utilities									
71001	Utilities:Electricity	17,325.00		0.00	17,325.00		0.00	17,325.00	9,273.00
71002	Utilities:Gas	2,972.00		0.00	2,972.00		0.00	2,972.00	2,780.00
71003	Utilities:Heating Oil	18,648.00		0.00	18,648.00		0.00	18,648.00	11,110.00
71007	Utilities:Water / Sewer	3,767.00		0.00	3,767.00		0.00	3,767.00	2,356.00
71008	Utilities:Fire Alarm Monitoring Service	1,425.00		0.00	1,425.00		0.00	1,425.00	1,213.00
Subtotal [5120.5] Plant Ops - Utilities		44,137.00		0.00	44,137.00		0.00	44,137.00	26,732.00
Subgroup : [5205. Dietary - Salaries									
61001	Employee Salaries & Wages - Cook	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [5205.1] Dietary - Salaries		0.00		0.00	0.00	RJE - 3	(0.00)	0.00	0.00
Subgroup : [5220. Dietary - Food									
50005	Food Purchase	79,870.00		0.00	79,870.00		0.00	79,870.00	95,630.00
Subtotal [5220.5] Dietary - Food		79,870.00		0.00	79,870.00		0.00	79,870.00	95,630.00
Subgroup : [5221. Dietary - Purchased Services									
62004	Contractor Wages - Cook	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [5221.3] Dietary - Purchased Services		0.00		0.00	0.00	RJE - 4	(0.00)	0.00	0.00
Subgroup : [5330. Laundry - Supplies & Expenses									
50004	Drycleaning	0.00		0.00	0.00		0.00	0.00	19.00
Subtotal [5330.5] Laundry - Supplies & Expenses		0.00		0.00	0.00		0.00	0.00	19.00
Subgroup : [5415. Housekeeping - Purchased Services									
50011	Legal & Professional Services:Cleaning and Disinfecting Servio	50,400.00		0.00	50,400.00		0.00	50,400.00	51,191.00
62006	Contractor Wages - Janitor/Housekeeping	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [5415.3] Housekeeping - Purchased Services		50,400.00		0.00	50,400.00	RJE - 4	(0.00)	50,400.00	51,191.00
Subgroup : [6051. Aides - Salaries									
61000	Employee Salaries & Wages - CNA/Resp. Person	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [6051.1] Aides - Salaries		0.00		0.00	0.00	RJE - 3	(0.00)	0.00	0.00
Subgroup : [6052. Aides - Purchased Services									
62002	Contractor Wages - CNA/Resp Person	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [6052.3] Aides - Purchased Services		0.00		0.00	0.00	RJE - 4	(0.00)	0.00	0.00
Subgroup : [6520. Medical Supplies & Drugs - Legend Drugs									
50017	Pharmacy Charges	2,280.00		0.00	2,280.00		0.00	2,280.00	7,076.00
Subtotal [6520.5] Medical Supplies & Drugs - Legend Drugs		2,280.00		0.00	2,280.00		0.00	2,280.00	7,076.00
Subgroup : [7022. Recreational Therapy - Purchased Services									
62000	Contractor Wages - Activity Director	0.00		0.00	0.00		0.00	0.00	0.00
Subtotal [7022.3] Recreational Therapy - Purchased Services		0.00		0.00	0.00	RJE - 4	(0.00)	0.00	0.00
Total [SCHED 2B] Operating Expenses		645,515.00		0.00	645,515.00		0.00	645,515.00	767,703.00
Sum of Account Groups		0.00		0.00	0.00		0.00	0.00	0.00
Net (Income) Loss		(152,191.00)		0.00	(152,191.00)		0.00	(152,191.00)	37,195.00