

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	5510039
1.2	Provider ID/MMIS ID	110132030A
1.3	Balance Sheet Date (MM/DD/YYYY)	12/31/2023
1.4	Name of Facility	RIVER VALLEY REST HOME
1.5	Street Address	159 PINE STREET
1.6	City	FLORENCE
1.7	Zip	01062
1.8	Telephone	413-583-3776
1.9	Federal Employer Identification Number	82-3582305
1.10	Responsible Person's Name	DURAI RAJASEKAR
1.11	Responsible Person's Email	RAJ@RIVERVALLEYRESTHOME.CO
1.12	Responsible Person's Affiliation (Select from Dropdown Menu)	M
1.13	List Name of Person to Receive Rate Notifications	Officer
1.14	List Email of Person to Receive Rate Notifications	DURAI RAJASEKAR
1.15	Status (Select Profit/Non-Profit from Dropdown Menu)	RAJ@RIVERVALLEYRESTHOME.CO
1.16	Legal Status (Select from Dropdown Menu)	M
1.17	Does this facility have other business activities? If Yes, Explain in Table 1A.	Profit
1.18	Enter the number of Level IV licensed geriatric beds.	4. Partnership
1.19	Enter the facility's constructed bed capacity.	No
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.	25
1.21	Date of purchase by current owner (MM/DD/YYYY)	25
1.22	Has the facility had a change in long-term financing during this cost report year?	3/1/2018
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.	No
1.25	If line 1.23 is Yes, list the name of the management company as reported on the management company cost report.	N/A
1.26	Are you completing the HCF-2 RH (Realty Company Report) Tab in this Excel Workbook?	N/A
1.27	List realty company name(s) as reported on each realty company cost report.	Yes
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.	Reliance Holding Corp.
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	Matthew S. Bavolack
2.2	Residential Care Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	203-781-9680
2.9	Email Address	Matthew.Bavolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	☒
3.2	Preparer Name	Matthew S. Bavolack
3.3	Preparer's Affiliation	Accounting Firm
3.4	Nursing Facility or Firm Name	Marcum LLP
3.5	Title	Principal
3.6	Street Address	555 Long Wharf Drive
3.7	City	New Haven
3.8	State	CT
3.9	Zip Code	06511
3.10	Phone Number	203-781-9680
3.11	Email Address	Matthew.Bavolack@marcumllp.com
3.12	Type of Accounting Service Performed	Other

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : DISCLOSURES

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

Direct and Indirect Owners

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

Table 1	1	2	3	4	5
Line #	Owner Name (Last, First)	Address	Percent Ownership	Select Ownership Type	Select Direct or Indirect?
1.1	Rajasekar, Durai	159 Pine Street, Florence, MA 01062	50.0%	Person	Direct
1.2	Rajasekar, Nirmala	159 Pine Street, Florence, MA 01062	50.0%	Person	Direct
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	N/A				
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	Note	Facility	8,930	3/1/2018	-	Owner	Durai Rajasekar
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	Durai Rajasekar	Administrator	40,685	0	40,685	4110.1	Durai Rajasekar	50.00%
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	Durai Rajasekar	Administrator	100.00%	40,685	32,000	6,873					79,558
5.2	Owner	Nirmala Rajasekar	Owner	0.00%						(75,238)		(75,238)
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	Durai C. Rajasekar	Administrator					0.00%	40,685	32,000	6,873	5,035				84,578
6.2	Patrick Freitag	Resp. Person					0.00%	40,801	12,493	6,893	5,035				65,222
6.3	Gilbert V. Sheldon III	Cook				100.00%	100.00%	19,807	6,065	3,346	2,444				31,662
6.4	Christy M. Bushey	Resp. Person					0.00%	19,390	5,917	3,276	2,393				30,966
6.5	Evelyn M. Feeley-Silvers	CNA			100.00%		100.00%	12,555	3,844	2,321	1,540				20,060

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	(1,145,548)
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	(1,145,548)
		Accounts Receivable	
1.5	1080.0	Private Patients	
1.6	1100.2	Publicly-Aided - MA LV IV (Billed)	(4,035)
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	(4,035)
		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	(1,149,583)

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	216,602	(26,221.00)	190,381
2.4	1625.0	Leasehold Improvements			0
2.5	1630.0	Other Improvements			0
2.6	1650.0	Equipment	90,515	(75,697.00)	14,818
2.7	1700.0	Motor Vehicles	47,008	(10,185.00)	36,823
2.8	1710.0	Software/Limited Life Assets	2,600	(1,950.00)	650
200	1500.0	Total Non-Current Fixed Assets			242,672

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	(15,333)
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	(15,333)
300	1000.0	Total Assets	(922,244)

Current Liabilities

Table 4			1
Line #	Account #	Description	Account Balance
		Accounts Payable	
4.1	2020.0	Trade Payables	1,952
4.2	2030.0	Accrued Expenses	
4.3	2047.0	Due to Commonwealth of MA	
4.100	2010.0	Total Accounts Payable	1,952
4.4	2050.0	Patient Funds Due	
		Notes and Loans Payable (See Mortgages & Notes Schedule)	
4.5	2110.0	Officer, Owner, or Related Parties	
4.6	2120.0	Subsidiaries and Affiliates	
4.7	2130.0	Banks	
4.8	2140.0	Motor Vehicles	
4.9	2150.0	Other Short-Term Financing	
4.10	2160.0	Payment Due Within One Year on Long-Term Debt *	
4.200	2100.0	Total Notes and Loans Payable	-
		Accrued Salaries and Payroll Liabilities	
4.11	2190.0	Accrued Salaries	
4.12	2200.0	Accrued Payroll Tax Withheld	67,246
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	67,246
		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	(5,450)
4.400	2250.0	Total Other Current Liabilities	(5,450)
400	2005.0	Total Current Liabilities	63,748

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	63,748

Net Worth			
Table 6			1
Line #	Account #	Description	Account Balance
		Proprietorship or Partnership Capital	
6.1	2520.0	Capital	(1,022,061)
6.2	2530.0	Proprietor Drawings	(58,669)
6.3	2540.0	Partner Drawings	
6.4	2550.0	Net Profit(Loss) - Current Year	94,738
6.100	2510.0	Total Proprietorship or Partnership Capital	(985,992)
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	(922,244)

Balance Sheet Check			
Table 7			1
Line #	Account #	Description	Account Balance
7.1	1000.0	Total Assets	(922,244)
7.2	2000.0	Total Liabilities and Net Worth	(922,244)
		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	3,455
1.2	9022.5	DTA	548,613
1.3	9022.6	MA DTA Patient Resource Income	323,530
1.4	9022.7	Non-MA DTA	
1.5	9023.1	MA Commission for the Blind	
1.6	9023.2	Via and Other Public	83,554
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 Reimburse 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 **	162,182
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	162,182
100	3000.0	Total Gross Income	1,115,537

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		1		2		3		4	
Table 2									
Line #	Account #	Description	Reported Expenses	Self Disallowed Expenses (9915.0)	Automatically Disallowed Expenses (9939.0)	Total Allowable Expenses			
Administrative Expenses									
2.1	4125.1	Administrative/Responsible Person Salaries	40,685			40,685			
2.2	4125.3	Officer Salaries**			0	0			
Other Expenses**									
2.3	4140.1	Clerical Salaries (Use Table 2A to Right to Reimburse Salaries)	60,193			60,193			
2.4	4150.3	Electronic Data Processing, Payroll, and Bookkeeping Services	6,336			6,336			
2.5	4160.3	Management Fees			0	0			
2.6	4160.6	Management Consultants*			0	0			
2.100	4130.1	Total Other Expenses	66,527	0	0	66,527			
2.200	4100.0	Total Administrative Expenses	107,212	0	0	107,212			
General Support & Expenses									
2.7	4255.1	Office Supplies	15,631	(75)		15,556			
2.8	4261.5	Phone	23,493			23,493			
2.90	4262.6	Directory Advertising			0	0			
2.300	4260.0	Total Telephone Expenses	23,493	0	0	23,493			
Travel Expenses**									
2.10	4275.3	Motor Vehicle Expense*	6,972			6,972			
2.11	4280.3	Conventions and Meetings			0	0			
2.400	4270.5	Total Travel Expenses	6,972	0	0	6,972			
Advertising Expenses									
2.12	4297.7	Help Wanted	455			455			
2.13	4298.7	Promotional	417		(417)	0			
2.500	4290.0	Total Advertising Expenses	872	0	(417)	455			
Licenses and Dues Expenses									
2.14	4301.7	Licenses and Dues: Patient Care Related Portion	4,236			4,236			
2.15	4302.3	Licenses and Dues: Not Related to Patient Care	6,093		(6,093)	0			
2.600	4300.0	Total Licenses and Dues Expenses	10,329	0	(6,093)	4,236			
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	0	0			
Employer Benefits									
2.20	4310.1	Employee Benefits - Pensions **				0			
2.21	4310.2	Employee Benefits - Other	64,000	(32,000)		32,000			
2.22	4339.2	Officer Profit Sharing and Other Benefits				0			
2.800	4310.0	Total Employee Benefits	64,000	(32,000)	0	32,000			
Accounting Expenses									
2.23	4320.3	Accounting- Appraisal Services				0			
2.24	4360.3	Accounting- Other (Use Table 2B to Right to Reimburse Expenses)	7,625			7,625			
2.900	4340.0	Total Accounting Expenses	7,625	0	0	7,625			
Legal Expenses									
2.25	4380.3	Legal- Appraisal 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	0	0			
Payroll Taxes									
2.28	4411.1	Payroll Taxes - Other	24,529			24,529			
2.29	4411.2	Payroll Taxes - Officers				0			
2.1100	4400.0	Total Payroll Taxes	24,529	0	0	24,529			
Insurance Expense									
2.30	4428.2	Insurance- Department of Unemployment Assistance Claims (DUAC) - A&G Portion				0			
2.31	4431.7	Insurance- Malpractice and General Liability *	21,558			21,558			
2.32	4432.7	Key Person Insurance				0			
2.33	4430.6	Insurance- Building Improvements and Equipment	14,750		(14,750)	0			
2.34	4424.1	Workers' Comp - Other	17,916			17,916			
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	54,224	0	(14,750)	39,474			
2.38	4413.0	Interest on Loan Payments, Penalties				0			
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 Reimburse Expenses)	34,234	(14,734)		19,500			
2.1300	4200.0	Total General Supplies and Expenses	221,969	(46,309)	(21,260)	154,340			

Table 2A : Detail of Clerical Salaries

Line #	Employee Name	Job Title	Brief Job Description	Gross Salary
2A.1	Christy M. Buschey	Manager	Responsible Person	10,990
2A.2	Patrick Freitag	Manager	Responsible Person	40,803
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	60,193

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	Maricam LLP	12/31/2023	6,425	A	Cost Report	
2B.2	Optimum Accounting Solutions	12/31/2023	1,200	C	Tax Prep/ Filing	
2B.3						
2B.4						
2B.5						
2B.100		Sub-Total	7,625			
Part II: Employee's Responsibilities Only						
Line #	Employee Name	Job Title	Salary	Select Code	Description of Responsibilities	% of time
2B.6						
2B.7						
2B.8						
2B.9						
2B.200		Sub-Total	0			
2B.300		Total Other Accounting	7,625			

Accounting Expense Codes			
A. HCF-4 Cost Report Prep	B. Personal Tax Prep	G. SEC Filings	
B. Medicare Cost Report Prep	C. Management Advisory Services	H. Other Allowable Accounting (Explain)	
C. Corporate Tax Prep	D. 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	6,117		(6,117)	0
2.43	4515.8	Personal Property Taxes*			0	0
2.44	4520.8	Interest Long-Term (See Mortgages & Notes Schedule)			0	0
2.45	4535.8	Rent - Real Property	180,000		(180,000)	0
2.46	4538.8	Other Rent (Use Table 2D to Right to Itemize Expenses)			0	0
2.47	4550.8	Depreciation - Building	0		0	0
2.48	4565.8	Depreciation - Building Improvements	10,567		(10,567)	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	20,194		(20,194)	0
2.52	4585.8	Depreciation - Software/Limited Life Assets	867		(867)	0
2.1400	4540.0	Total Fixed Costs	217,748		(217,748)	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	54,421			54,421
2.55	5115.1	Plant Operations, Maintenance & Security - Supplies and Expenses	12,506			12,506
2.56	5120.1	Plant Operations, Maintenance & Security - Utilities	54,880			54,880
2.57	5125.1	Plant Operations, Maintenance & Security - Deprec.	20,493			20,493
2.1500	5100.0	Total Plant Operation, Maintenance & Security	142,300	0		142,300
Dietary						
2.58	5205.1	Dietary - Salaries	31,761			31,761
2.59	5210.1	Dietary - Food	134,745			134,745
2.60	5215.1	Dietary - Purchased Service	19,876			19,876
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	166,383	0		166,383
Laundry						
2.64	5310.1	Laundry - Salaries				0
2.65	5320.1	Laundry - Purchased Service				0
2.66	5330.1	Laundry - Supplies and Expenses	34			34
2.67	5340.1	Laundry - Linen and Bedding				0
2.1700	5300.0	Total Laundry	34	0		34
Housekeeping						
2.68	5410.1	Housekeeping - Salaries				0
2.69	5415.1	Housekeeping - Purchased Service	2,525			2,525
2.70	5420.1	Housekeeping - Supplies and Expenses	13,147			13,147
2.1800	5400.0	Total Housekeeping	14,672	0		14,672
Nursing						
2.71	6010.1	RN Salaries				0
2.72	6015.1	RN Purchased Service	12,340			12,340
2.73	6041.1	LPN Salaries				0
2.74	6042.1	LPN Purchased Service				0
2.75	6051.1	Nurses Aides Salaries	12,555			12,555
2.76	6052.1	Nurses Aides Purchased Service	102,554			102,554
2.1900	6000.0	Total Nursing	127,449	0		127,449
Medical Services						
2.77	6504.1	Quality Assurance Professional				0
2.78	6507.1	Community Support Coordinator				0
Physician Services						
2.79	6514.1	Employee Physicals				0
2.80	6515.1	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	6530.1	Legend Drugs	2,855		(2,855)	0
2.82	6532.1	Infuse Supplies Not Reused				0
2.83	6533.1	Resold to Private Patients				0
2.2100	6530.0	Total Medical Supplies and Drugs	2,855	0	(2,855)	0
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	2,855	0	(2,855)	0
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				0
2.92	7021.3	Recreational Therapy - Purchased Service				0
2.93	7023.1	Recreational Therapy - Supplies and Expenses	23,950			23,950
2.94	7024.1	Recreational Therapy - Transportation				0
2.2400	7020.0	Total Recreational Therapy	23,950	0		23,950
2.2500	7000.0	Total Restorative & Recreational Therapy	23,950	0		23,950
Bad Accts. - Taxes-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	8025.1	State & Federal Income Taxes				0
2.98	8027.7	Massachusetts Excise Tax				0
2.99	8030.0	Refunds and Allowances				0
2.101	8040.0	Adult Day Care Costs*				0
2.102	8050.0	Other Non-Housing Costs*				0
2.2600	8000.0	Total Bad Accts. - Taxes-Refunds-Day Care	0			0
200	4000.0	Total Expenses	1,024,599	(46,309)		(241,860)
A/C # 4000.0 A/C #3945.0 A/C # 1935.0 736,430						

Table 2C: Detail of Other Operating Expenses		
Line #	Description	Amount
2C.1	Reimbursements	1,364
2C.3	Resident Personal Allowance	12,870
2C.4		
2C.100	Total	14,234

Table 2D: Detail of Other Rent Expenses		
Line #	Description	Amount
2D.1	Equipment Rental	0
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 & C&I) Management Company Add-Back Expenses
3.110	9302.8	Allocated Direct Director of Nurses Management Company Add-Back Expenses
3.200	4061.2	Total Allowable Add-Back Expenses
3.41	NA	Less: Recoverable Income (inflating operating expenses)
300	4002.0	Total Allowable Operating Expenses Claimed

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

Footnote Legend

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

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

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

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : RESIDENT DAYS

Resident Days January 1 - March 31

Table 1	Account #		1
Line #		Payer Description	Reported Days
1.1	0210.5 & 0210.0	DTA Days	1,001
1.2	0212.5 & 0212.0	Massachusetts EAEDC	
1.3	0215.4 & 0215.0	Non-Massachusetts DTA	1,071
1.4	0260.5 & 0260.0	MA Commission for the Blind	
1.5	0270.5 & 0270.0	Veterans Administration and Other Public **	183
1.6	0290.5 & 0290.0	Private	30
100	0200.0	Total Resident Days January 1 - March 31	2,285

Resident Days April 1 - June 30

Table 2	Account #		1
Line #		Payer Description	Reported Days
2.1	0310.5 & 0310.0	DTA Days	1,001
2.2	0312.5 & 0312.0	Massachusetts EAEDC	
2.3	0315.4 & 0315.0	Non-Massachusetts DTA	1,167
2.4	0360.5 & 0360.0	MA Commission for the Blind	
2.5	0370.5 & 0370.0	Veterans Administration and Other Public **	178
2.6	0390.5 & 0390.0	Private	
200	0300.0	Total Resident Days April 1 - June 30	2,346

Resident Days July 1 - September 30

Table 3	Account #		1
Line #		Payer Description	Reported Days
3.1	0410.5 & 0410.0	DTA Days	1,103
3.2	0412.5 & 0412.0	Massachusetts EAEDC	
3.3	0415.4 & 0415.0	Non-Massachusetts DTA	1,058
3.4	0460.5 & 0460.0	MA Commission for the Blind	
3.5	0470.5 & 0470.0	Veterans Administration and Other Public **	
3.6	0490.5 & 0490.0	Private	
300	0400.0	Total Resident Days July 1 - September 30	2,161

Resident Days October 1 - December 31			
Table 4	Account #		1
Line #		Payer Description	Reported Days
4.1	0510.5 & 0510.0	DTA Days	1,319
4.2	0512.5 & 0512.0	Massachusetts EAEDC	
4.3	0515.4 & 0515.0	Non-Massachusetts DTA	1,003
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	
400	0500.0	Total Resident Days October 1 - December 31	2,322

Annual Resident Days January 1-December 31			
Table 5	Account #		1
Line #		Payer Description	Total Reported Days
5.1	0610.5 & 0610.0	DTA Days	4,424
5.2	0612.5 & 0612.0	Massachusetts EAEDC	0
5.3	0615.4 & 0615.0	Non-Massachusetts DTA	4,299
5.4	0660.5 & 0660.0	MA Commission for the Blind	0
5.5	0670.5 & 0670.0	Veterans Administration and Other Public **	361
5.6	0690.5 & 0690.0	Private	30
500	0600.0	Total Annual Resident Days	9,114

Additional Patient Day Information			
Table 6		1	
Line #		Description	Reported Admission/Community Support Days
6.1	0140.0	Number of Admissions	7
6.2	0150.0	Number of Discharges	6
6.3	0170.0	Number of Public Community Support Admissions	7
6.4	0175.0	Number of Total Community Support Admissions	7
6.5	0180.0	Public Community Support Resident Days	9,084
6.6	0182.0	Private Community Support Resident Days	30
600	0185.0	Total Community Support Resident Days	9,114

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	130,000		(130,000)	0					
1.2	Land HCF-2		130,000		130,000					
1.3	Building HCF-4	365,000		(365,000)	0					0
1.4	Building HCF-2		365,000		365,000				12,040	12,040
1.5	Improvements HCF-4	215,602	10,409		226,011	5.00%	10,567			10,567
1.6	Improvements HCF-2				0	5.00%			-	0
1.7	Equipment HCF-4	171,225	4,290	(85,000)	90,515	10.00%	20,194			20,194
1.8	Equipment HCF-2		6,200		6,200	10.00%			620	620
1.9	Software/Limited Life Assets HCF-4	2,600			2,600	33.33%	867			867
1.10	Software/Limited Life Assets HCF-2				0	33.33%			-	0
100	Total Claimed Fixed Asset Depreciation Expense	884,427	515,899	(580,000)	820,326		31,628	0	12,660	44,288

Other Claimed Fixed Asset Expenses

Report other claimed fixed asset expenses other than depreciation below. If the facility runs other non-nursing or residential care programs, such as an adult day care program, the related fixed asset expenses must NOT be reported on this schedule and the allocation methodology for allocating fixed asset expenses must be reported in the Footnotes and Explanations schedule.

Table 2		1	2	3
Line #	Description	Claimed Fixed Asset Expenses - Rest Home (HCF-4)	Claimed Fixed Asset Expenses - Realty Company (HCF-2 RH)	Total Other Claimed Fixed Asset Expenses
2.1	Long-Term Interest Claimed *		-	0
2.2	MA Corporate Excise Tax - Non-Income Portion		-	0
2.3	Building Insurance	14,750	-	14,750
2.4	Real Estate Taxes	6,117	-	6,117
2.5	Personal Property Taxes		-	0
2.6	Other Claimed Fixed Assets**		-	0
200	Total Claimed Fixed Asset Other Expenses	20,867	0	20,867

Total Claimed Fixed Asset Expenses			
Table 3		1	
Line #	Description	Total	
300	Total Fixed Assets Expenses Claimed	65,155	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)	1980
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?	Yes

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 Realty Company	1/16/2023	River Valley Rest Home	Reliance Holding Corp.	Transfer-Same owner
5.2					
5.3					

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	Mortgage	Reliance Holdings Corp	Yes	1/1/2021	12/1/2022	24	12,500	290,000	-	-	2,500		(2,500)			-	10.00%			-			
1.2																-				-			
1.3																-				-			
1.4																-				-			
1.5																-				-			
1.6																-				-			
1.7																-				-			
1.8																-				-			
100	TOTALS								-	-						-		-	-	-			
										(A)											(B)	(C)	(A) + (B) + (C)

(A)

(B)

(C)

(A) + (B) + (C)

A/C # 4520.8

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line #	Lender Name	Related Party Yes/No Selection	Beginning Balance: Jan 1	New Loan Amount	Start Date	Principal Payments	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Durai Rajasekar	Yes	6,930		3/1/2018	(6,930)	-		
2.2							-		
2.3							-		
2.4							-		
2.5							-		
2.6							-		
200	TOTALS						-		-

A/C # 2100.0 less 2160.0

A/C # 4430.0

RESIDENTIAL CARE FACILITY FY2023 COST REPORT (HCF-4)

SCHEDULE : WAGES AND BENEFITS

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

Table 1		1	2	3	4	5	6	7
Line #	Description	Number of FTE (Round to one decimal place)	Number of Staff (Round to one decimal place)	Total Hours (Round to one decimal place)	Total Salaries	Group Life/Health Benefits	Pensions	Other Benefits
1.1	Staff Development	00,000.0						
		7110.2	7210.2	7310.2	4306.1	7410.2	7510.2	7610.2
1.2	Maintenance Staff	00,000.0						
		7111.2	7211.2	7311.2	5105.1	7411.2	7511.2	7611.2
1.3	Dietary Staff	00,001.0	3.0	2034.0	31,762		9,725	9,285
		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	00,000.0						
		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	00,000.0						
		7123.2	7223.2	7323.2	7021.1	7423.2	7523.2	7623.2
1.13	Administrator	00,001.0	1.0	2034.0	40,685		32,000	11,893
		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	00,001.0	2.0	2006.0	60,191		18,431	17,596
		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	00,000.1	1.0	251.0	12,555		3,844	3,670
		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

[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	Marcum LLP
1.2	Preparer's Last Name	Bavolack
1.3	Preparer's First Name	Matthew
1.4	Preparer's Middle Name	S
1.5	Title	Principal
1.6	Street Address	555 Long Wharf Dr
1.7	City	New Haven
1.8	State	CT
1.9	Zip Code	06511
1.10	Phone Number	203-781-9680
1.11	Email Address	Matthew.Bavolack@marcumllp.com
1.12	By checking this box and completing line 1.13, Date of Authorization, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.13	Date of Authorization:	5/1/2024



Certification by Owner, Partner, or Officer		
Table 2		1
2.1	Last Name	Rajasekar
2.2	First Name	Durai
2.3	Middle Name	
2.4	Title	Owner / Administrator
2.5	By checking this box and completing line 2.6, Date of Authorization, I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.	
2.6	Date of Authorization	5/1/2024



