

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 5510024
- 1b. Provider ID / MMIS # 1316483928
2. Balance Sheet Date 12-31-20
 (MO-DA-YR)
3. Name of Facility Serenity Rest Home LLC
 Street Address 98 S Main Street
 City Middleboro Zip 02346
4. Telephone (508) 947-2155 Fax ()
 Area Code - Number Area Code - Number
5. Name of Administrative/Responsible Person Idelie J Baptiste
 Federal Employer Identification Number 81-2777711
 Responsible Person's Affiliation (*Write O, R, or U) O
 * O - Officer R - Related To Owner U - Unrelated Employee
6. Legal Status and Form Status: Profit Non-Profit Form (Enter 1 – 9) 5
- | | |
|--|--------------------------|
| 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 (Enter Y = Yes or N = No) N
 Child Day Care _____ Assisted Living _____
 Adult Day Care _____ Other (Explain) _____
8. Has the facility had a change in long-term financing in 2020?
 (Enter Y = Yes or N = No) N
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) N If yes, attach a copy of the approved extension letter.
11. Contact Information:
 Name: Idelie J Baptiste Phone: (508) 947 2155
 Address: 98 S Main Street, MA 02346
 Email Address: ideliejeanbaptiste@gmail.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, after 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:

June 4, 2021

For assistance in completing this form, email the Help Desk at CHIAcostreports.LTCF@state.ma.us.

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 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:

Serenity Rest Home LLC 5510024
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 the person other than owner, partner, or officer, this declaration is based on all information of which he/she has any knowledge.

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

Name of Owner, Partner, or Officer

Baptiste
Last Name

Idelie J Email Address ideliejeanbaptiste@gmail.com
First Name M.I.

Owner 07/13/2021
Title Date of Signature (MO-DA-YR)

Idelie J Baptiste
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 New England Accounting & Tax LLC

Preparer's Name Mamudou Kanuteh

Preparer's Title Owner

Preparer's Address 3 Basswood Blvd, Worcester, MA 01605

Phone 617-586-6951 Email Address info@newenglandaccountant.com

07-13-2021
Date of Signature (MO-DA-YR)

Mamudou Kanuteh
Signature of Preparer other than Owner, Partner or Officer

Type of Accounting Service Performed C¹

¹ A = Audit R = Review C = Compilation O = Other

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4**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 facility. If the facility is owned by a corporation or chain, list the name of the corporation under "Last Name". If the facility 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
Baptiste	Idelie	J	98 S Main Street, Middleboro, MA 02346	100	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.

Nursing and/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 facility to the direct or indirect owners listed in item #1.

Creditor	Original debt amount	Date Issued	Balance 12/31/2020	Name of Owner
N/A				

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 facility.

Creditor	Original debt amount	Date Issued	Balance 12/31/2020	Name of Owner
N/A				

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
Kathleen Soule	Registered Dietician	500			5233.3	Kathleen Soule	100

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: Idelie J Baptiste TITLE Owner DATE: 07-13-2021

SIGNATURE: _____ TITLE _____ DATE: _____

SIGNATURE: _____ TITLE _____ DATE: _____

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 Baptiste
 First Name Idelie
 Title Owner

Account	#2530.0 ¹	# XXX	# XXX	# XXX	# XXX
% Time Devoted	100 %	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:	\$ 47,325	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Other:	\$ XXX	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Total	\$	\$ XXX	\$ XXX	\$ XXX	\$ XXX

Partnership:

Last Name _____
 First Name _____
 Title _____
 Circle one:
 Owner / Officer / Partner

Account	#2540.0 ¹	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$	\$	\$	\$
Employee Benefits	\$ XXX	\$	\$	\$	\$
Payroll Taxes	\$ XXX	\$	\$	\$	\$
Workers' Comp.	\$ XXX	\$	\$	\$	\$
Gr. Life/Health Ins.	\$ XXX	\$	\$	\$	\$
Draw:	\$	\$	\$	\$	\$
Other:	\$ XXX	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Last Name _____
 First Name _____
 Title _____
 Circle one:
 Owner / Officer / Partner

Account	#2540.0 ¹	#	#	#	#
% Time Devoted	%	%	%	%	%
Salary	\$ XXX	\$	\$	\$	\$
Employee Benefits	\$ XXX	\$	\$	\$	\$
Payroll Taxes	\$ XXX	\$	\$	\$	\$
Workers' Comp.	\$ XXX	\$	\$	\$	\$
Gr. Life/Health Ins.	\$ XXX	\$	\$	\$	\$
Draw:	\$	\$	\$	\$	\$
Other:	\$ XXX	\$	\$	\$	\$
Total	\$	\$	\$	\$	\$

Corporation:

Last Name _____
 First Name _____
 Title _____
 Circle one:
 Owner / Officer / Partner

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

Last Name _____
 First Name _____
 Title _____
 Circle one:
 Owner / Officer / Partner

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

Last Name _____
 First Name _____
 Title _____
 Circle one:
 Owner / Officer / Partner

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

¹Annual Draw or Earnings Distribution

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 where the employee expense is claimed, as well as the additional information.

Lynce
 Last Name
John
 First Name

 Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	\$ 70,724.35	\$	\$	\$	\$
Employee Benefits	\$	\$	\$	\$	\$
Payroll Taxes	\$ 18,775.65	\$	\$	\$	\$
Workers' Comp.	\$	\$	\$	\$	\$
Gr. Life/Health Ins.	\$	\$	\$	\$	\$
Draw	\$	\$	\$	\$	\$
Other:	\$	\$	\$	\$	\$
Total	\$ 89,500.00	\$	\$	\$	\$

(7710.1)

Idelie
 Last Name
Jean Baptiste
 First Name

 Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	\$ 41,004.67	\$	\$	\$	\$
Employee Benefits	\$	\$	\$	\$	\$
Payroll Taxes	\$ 15,995.67	\$	\$	\$	\$
Workers' Comp.	\$	\$	\$	\$	\$
Gr. Life/Health Ins.	\$	\$	\$	\$	\$
Draw	\$	\$	\$	\$	\$
Other:	\$	\$	\$	\$	\$
Total	\$ 57,000.00	\$	\$	\$	\$

(7711.1)

Nardine
 Last Name
Michele
 First Name

 Title

	(a+b+c+d)	(a)	(b)	(c)	(d)
Account	Total	#	#	#	#
% Time Devoted	100%	%	%	%	%
Salary	\$ 34,383.87	\$	\$	\$	\$
Employee Benefits	\$	\$	\$	\$	\$
Payroll Taxes	\$ 10,966.31	\$	\$	\$	\$
Workers' Comp.	\$	\$	\$	\$	\$
Gr. Life/Health Ins.	\$	\$	\$	\$	\$
Draw	\$	\$	\$	\$	\$
Other:	\$	\$	\$	\$	\$
Total	\$ 45,349.68	\$	\$	\$	\$

(7712.1)

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

GENERAL INFORMATION

1. Licensed Bed Allocation on 12/31/2020 per Public Health

Geriatric Beds Level IV
24

1a. Indicate Constructed Capacity 12

2. Has there been a change in licensed beds during the year?

Yes _____ No

2a. If yes, indicate the dates of changes.

Date From _____ Date To _____

3. Date of purchase by current owner (MO-DA-YR). 11 05 16

4. If facility is rented, list the name and address of owners: If rent is paid, file a HCF-2-RH.

Name: _____

Street Address: _____

City, State, Zip _____

5. Has there been any change in ownership during 2020?

Yes _____ No

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

6. Have any Capitalized Leases been presented on the Balance Sheet?

If Yes, a liability should be recorded on schedule 5.

Yes _____ No

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

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

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

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 No _____

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

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.

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

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

ASSETS

Current Assets

Cash

Checking Account (1020.0) 507,125

On Hand (1030.0) _____

Temporary Investments (1040.0) _____

Other (1050.0) _____

Total Cash (1010.0) 507,125

Accounts Receivable

Private Patients (1080.0) 52,537

Publicly-Aided

-MA LV IV (Billed) (1100.2) _____

-MA Comm. for the Blind
LV IV (1104.1) _____

-VA & Other Public (1101.2) _____

Reserve for Bad Debts (1140.0) (_____)

Total Accounts Receivables (1060.0) 52,537

Loans Receivable

Officers/Owners (1160.0) _____

Employees (1170.0) _____

Affiliates/Related Parties (1180.0) _____

Other Loans Receivable (1185.0) _____

Total Loans Receivable (1150.0) _____

Interest Receivable (1190.0) _____

Supply Inventory (1210.0) _____

Prepaid Expenses

Prepaid Interest (1270.0) _____

Prepaid Insurance (1280.0) _____

Prepaid Taxes (1290.0) _____

Capitalized Pre-Opening Costs* (1295.0) _____

Other Prepaid Expenses* (1300.0) _____

Total Prepaid Expenses (1260.0) _____

Other Current Assets (1310.0) _____

Total Current Assets (1005.0) 559,662

* See Instructions

Fixed Assets

Land		
Cost	(1511.1) <u>88,053</u>	
Book Value		(1510.0) <u>88,053</u>
Building		
Cost	(1521.1) <u>440,081</u>	
Accum. Depr.	(1522.2) (<u>66,008</u>)	
Book Value		(1520.0) <u>374,073</u>
Building Improvements		
Cost	(1611.1) _____	
Accum. Depr.	(1612.2) (_____)	
Book Value		(1610.0) _____
Leasehold Improvements		
Cost	(1626.1) _____	
Accum. Depr.	(1627.2) (_____)	
Book Value		(1625.0) _____
Other Improvements		
Cost	(1631.1) _____	
Accum. Depr.	(1632.2) (_____)	
Book Value		(1630.0) _____
HCF Capitalization-Improvements		
Cost	(1616.1) _____	
Accum. Depr.	(1617.2) (_____)	
Book Value		(1615.0) _____
Equipment		
Cost	(1651.1) _____	
Accum. Depr.	(1652.2) (_____)	
Book Value		(1650.0) _____
HCF Capitalization- Equipment		
Cost	(1661.1) _____	
Accum. Depr.	(1662.2) (_____)	
Book Value		(1660.0) _____
Motor Vehicles		
Cost	(1701.1) _____	
Accum. Depr.	(1702.2) (_____)	
Book Value		(1700.0) _____
Software/Limited Life Assets		
Cost	(1710.1) _____	
Accum. Depr.	(1710.2) (_____)	
Book Value		(1710.0) _____
HCF Capitalization-Software/Limited Life Assets		
Cost	(1715.1) _____	
Accum. Depr.	(1715.2) (_____)	
Book Value		(1715.0) _____

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

Fully Depreciated Building ¹		
Cost	(1731.1) _____	
Accum. Depr.	(1732.1) (_____)	
Book Value		(1733.1) _____
Fully Depreciated Building Improvements ¹		
Cost	(1731.2) _____	
Accum. Depr.	(1732.2) (_____)	
Book Value		(1733.2) _____
Fully Amortized Leasehold Improvements ¹		
Cost	(1734.1) _____	
Accum. Depr.	(1734.2) (_____)	
Book Value		(1734.0) _____
Fully Depreciated Other Improvements ¹		
Cost	(1735.1) _____	
Accum. Depr.	(1735.2) (_____)	
Book Value		(1735.0) _____
Fully Depreciated HCF Cap.-Improvements ¹		
Cost	(1736.1) _____	
Accum. Depr.	(1736.2) (_____)	
Book Value		(1736.0) _____
Fully Depreciated Equipment ¹		
Cost	(1731.3) _____	
Accum. Depr.	(1732.3) (_____)	
Book Value		(1733.3) _____
Fully Depreciated HCF Cap.-Equipment ¹		
Cost	(1731.7) _____	
Accum. Depr.	(1732.7) (_____)	
Book Value		(1733.7) _____
Fully Depreciated Motor Vehicle ¹		
Cost	(1731.4) _____	
Accum. Depr.	(1732.4) (_____)	
Book Value		(1733.4) _____
Fully Depreciated Software/Ltd. Life Assets ¹		
Cost	(1731.5) _____	
Accum. Depr.	(1732.5) (_____)	
Book Value		(1733.5) _____
Fully Depreciated HCF Capitalization-Software/Ltd. Life Assets ¹		
Cost	(1731.6) _____	
Accum. Depr.	(1732.6) (_____)	
Book Value		(1733.6) _____
Total Fixed Assets		(1500.0) <u>462,126</u>

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 to reflect these deletions (i.e. Accumulated Depreciation).

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

Deferred Charges and Other Assets

Organization Expense	(1910.0)	_____
Purchased Goodwill	(1940.0)	_____
Leasehold Deposits	(1950.0)	_____
Utility Deposits	(1960.0)	_____
Cash Surrender Value of Officer Life Insur.	(1970.0)	_____
Mortgage Acq. Cost*	(1975.1)	_____
Accumulated Amort. of Mort. Acq. Cost	(1975.2)	(_____)
Unamortized Mort. Acq. Cost	(1975.0)	_____
Construction in Progress*	(1979.0)	_____
Other ¹	(1980.0)	_____
Total Deferred Charges and Other Assets	(1900.0)	_____
<u>TOTAL ASSETS</u>	(1000.0)	<u>1,021,788</u>

* See Instructions

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

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4LIABILITIES AND NET WORTH

Current Liabilities

Accounts Payable			
Trade	(2020.0)	<u>6,133</u>	
Accrued Expenses	(2030.0)	_____	
Due Comm. of Mass.	(2047.0)	_____	
Total Accounts Payable			(2010.0) <u>6,133</u>
Patients Funds Due			(2050.0) _____
Notes and Loans Payable (See Schedule 5)			
Officer, Owner or Related Parties	(2110.0)	<u>4,532</u>	
Subsidiaries & Affiliates	(2120.0)	_____	
Banks	(2130.0)	_____	
Motor Vehicles	(2140.0)	_____	
Other Short-Term Financing	(2150.0)	<u>4,191</u>	
Payments Due Within One Year on Long-Term Debt*	(2160.0)	_____	
Total Notes and Loans Payable			(2100.0) <u>8,723</u>
Accrued Salaries & Payroll Liabilities			
Accrued Salaries	(2190.0)	_____	
Accr. Payroll Tax W/held	(2200.0)	_____	
Accr. Employee Taxes Pay.	(2210.0)	_____	
Other Payroll Liabilities	(2220.0)	<u>3,357</u>	
Total Accrued Salaries & Payroll Liabilities			(2180.0) <u>3,357</u>
Other Current Liabilities			
Accr. St. & Fed. Taxes	(2260.0)	_____	
Accrued Interest Payable	(2270.0)	_____	
Other Current Liabilities	(2290.0)	_____	
Total Other Current Liabilities			(2250.0) _____
Total Current Liabilities			(2005.0) <u>18,213</u>
Long-Term Liabilities (See Schedule 5)			
Mortgages*	(2310.0)	<u>133,955</u>	
Other Long Term Debt*	(2320.0)	<u>81,011</u>	
Total Long-Term Liabilities			(2300.0) <u>214,966</u>

* See Instructions

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

Net Worth

Proprietorship or Partnership Capital	(2520.0)	<u>822,504</u>	
Proprietor Drawings	(2530.0)	(<u>57,898</u>)	
Partnership Drawings	(2540.0)	(_____)	
Net Profit (loss) Year to Date	(2550.0)	<u>24,003</u>	
Total Proprietorship or Partnership			(2510.0) <u>788,609</u>
Corporation Capital Stock	(2620.0)	_____	
Additional Paid in Capital	(2630.0)	_____	
Treasury Stock	(2640.0)	(_____)	
Retained Earnings	(2650.0)	_____	
Total Corporation			(2610.0) _____
Total Net Worth			(2500.0) <u>788,609</u>
<u>TOTAL LIABILITIES AND NET WORTH</u>			(2000.0) <u>1,021,788</u>

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

SCHEDULE 2: STATEMENT OF PROFIT AND LOSS (For Year Ending December 31, 2020)

GROSS INCOME

Private		(3021.1)	<u>65,946</u>
DTA		(3022.5)	<u>564,339</u>
MA DTA Patient Resource Income		(3022.6)	_____
Non-MA DTA		(3022.7)	_____
MA Commission for the Blind		(3023.1)	_____
VA and Other Public		(3023.2)	<u>27,832</u>
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 ¹	(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)	_____	
Fixed Costs Recoverable	(3196.0)	_____	
Total Miscellaneous and Recoverable Income		(3130.0)	_____
<u>TOTAL GROSS INCOME</u>		(3000.0)	<u>658,117</u>

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.

Facility Name Serenity Rest Home LLC VPN or Provider ID 13161483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4OPERATING EXPENSES

Administrative

Administrative/Responsible Person Salaries (4110.1) 146,500

Officer Salaries* (4125.1) _____

Other

Clerical Salaries¹ (4140.1) _____EDP/Payroll/Bkkpg Serv. (4150.3) 8,555

Mgmt. Fees (See HCF-3) (4160.3) _____

Management Consultants* (4160.6) _____

Total Other (4130.1) 8,555Total Administrative (4100.0) 155,055

General Supplies & Expenses

Office Supplies (4250.5) 10,307Telephone
Phone (4261.5) _____

Directory Advertising (4262.6) _____

Total Telephone (4260.0) _____

Travel

Motor Vehicle Expense* (4275.5) 15,215Conventions and Meetings (4280.5) 333Total Travel (4270.5) 15,548

Advertising

Help Wanted (4295.7) _____

Promotional (4298.7) _____

Total Advertising (4290.0) _____

Licenses and Dues

Pt. Care Related Portion (4301.7) 2,495

Promo., Goodwill & Leg. Port. (4302.3) _____

Total Licenses and Dues (4300.0) 2,495

Education and Training

Staff Dev. Coord. Salary (4306.1) _____

Administration (4306.2) 591

Other Required Education (4306.3) _____

Job Related Education (4306.4) _____

Total Education and Training (4305.0) 591

* See Instructions

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

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

Employee Benefits		
Employee Benefits - Pensions ¹	(4310.1)	_____
Employee Benefits - Other	(4310.2)	_____
Off.- Profit-Sharing & Bfts-Oth	(4339.2)	_____
Total Employee Benefits		(4310.0) _____
Accounting		
Appeal Service	(4350.3)	_____
Other ²	(4360.3)	<u>1,149</u>
Total Accounting		(4340.0) <u>1,149</u>
Legal		
Appeal Service	(4380.3)	_____
D.A.L.A. - Filing Fees	(4385.7)	_____
Other Legal	(4390.7)	<u>18,945</u>
Total Legal		(4370.0) <u>18,945</u>
Payroll Taxes		
Payroll Taxes - Other	(4411.1)	<u>29,351</u>
Payroll Taxes - Officers	(4411.2)	_____
Total Payroll Taxes		(4400.0) <u>29,351</u>
Insurance		
Nonprofit DES Claims	(4428.7)	_____
Malpractice and General Liability*	(4431.7)	<u>19,122</u>
Key Person Insurance	(4432.7)	_____
Bldg, Impr. & Equip.	(4590.8)	_____
Workers' Compensation		
Workers' Comp - Other	(4424.1)	<u>24,854</u>
Workers' Comp. - Officers	(4424.2)	_____
Group Life/Health		
Group Life/Health - Other	(4426.1)	_____
Group Life/Health - Officers	(4426.2)	_____
Total Insurance		(4420.0) <u>43,976</u>

* 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 Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

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
Meals & Entertainment	1,548
Bank Charges & Fees	117
Donations	7,000
Finance Fees & Charges	1
Total Other Operating Expenses	(4443.0) 8,666

Total General Supplies and Expenses (4200.0) 131,028

Fixed Costs
 Real Estate Taxes (4510.8) 7,196
 Personal Property Taxes* (4515.8) 19
 Interest Long-Term² (4520.8) 7,751
 Rent - Real Property³
 (HCF-2-RH Required) (4535.8) _____
 Other (Explain below) (4538.8) _____

Item	Expense
Equipment Rental	
Other (Explain)	
Other (Explain)	
Total Other (4538.8)	

Depreciation - Building (4550.8) 16,001
 Depreciation - Bldg Improvement (4565.8) _____
 Depreciation - HCF Cap. Improvement (4566.8) _____
 Amortization - 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) 30,967

* 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 Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

Plant Operation, Maintenance & Security

Salaries	(5105.1)	_____	
Purchased Service	(5110.3)	_____	
Supplies and Expenses	(5115.5)	<u>51,112</u>	
Utilities	(5120.5)	<u>22,658</u>	
Repairs	(5130.7)	<u>36,911</u>	
Total Plant Operation, Maintenance & Security			(5100.0) <u>110,681</u>

Dietary

Salaries	(5205.1)	_____	
Food	(5220.5)	<u>32,717</u>	
Purchased Service	(5221.3)	_____	
Dietitian - Salary	(5231.1)	_____	
Dietitian - Purchased Service	(5233.3)	_____	
Supplies and Expenses	(5235.5)	_____	
Total Dietary			(5200.0) <u>32,717</u>

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)	_____	
Supplies and Expenses	(5420.5)	_____	
Total Housekeeping			(5400.0) _____

Nursing

Registered Nurses			
Salaries	(6030.1)	<u>2,625</u>	
RN Purchased Service	(6035.3)	_____	
Licensed Practical Nurses			
Salaries	(6041.1)	_____	
LPN Purchased Service	(6042.3)	_____	
Nurses' Aides			
Salaries	(6051.1)	<u>164,674</u>	
NA Purchased Service	(6052.3)	_____	
Total Nursing			(6000.0) <u>167,299</u>

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

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)_____

House Sup. Not Resold (6522.5) 3,963

Resold to Private Patients (6523.5)_____

Total Medical Supplies and Drugs (6520.0) 3,963

Pharmacy Consultant (6530.0)_____

Social Service Worker (6540.0)_____

Total Medical Services (6500.0) 3,963

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) 2,404

Purchased Service (7022.3)_____

Supplies and Expenses (7023.5)_____

Transportation (7024.8)_____

Total Recreational Therapy (7020.0) 2,404Total Restorative & Recreational Therapy (7000.0) 2,404

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 Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4**TOTAL OPERATING EXPENSES** (4000.0) 634,114**Less** Non-Allowable ExpensesSchedule 13 Automatically Disallowed (9939.0) 34,930Schedule 14 Self-Disallowed (9945.0) 15,952Total Non-Allowable Expenses (4001.1) (50,882)**Plus** Additional Claimed Operating ExpensesSchedule 15 Claimed Fixed Costs (9950.0) 25,968

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 Cost (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) 25,968**TOTAL ALLOWABLE OPERATING EXPENSES CLAIMED** (4002.0) 609,200**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.**

SCHEDULE 3: RESIDENT DAY INFORMATION

JANUARY 1, 2020 - MARCH 31, 2020

DTA (Massachusetts Only)

Resident Care	(0210.5) <u>1,434</u>	
Total DTA		(0210.0) <u>1,434</u>

Massachusetts EAEDC

Resident Care	(0212.5) <u>91</u>	
Massachusetts EAEDC		(0212.0) <u>91</u>

Non-Massachusetts DTA

Resident Care	(0215.4) _____	
Total Non-Massachusetts DTA		(0215.0) _____

MA Commission for the Blind

Resident Care	(0260.5) _____	
Total MA Commission for the Blind		(0260.0) _____

Veterans Administration and Other Public¹

Resident Care	(0270.5) _____	
Total VA and Other Public		(0270.0) _____

Private

Resident Care	(0290.5) <u>192</u>	
Total Private		(0290.0) <u>192</u>

<u>TOTAL RESIDENT DAYS: JANUARY 1, 2020 - MARCH 31, 2020</u>		(0200.0) <u>1,717</u>
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APRIL 1, 2020 - JUNE 30, 2020

DTA (Massachusetts Only)

Resident Care	(0310.5) <u>1,562</u>	
Total DTA		(0310.0) <u>1,562</u>

Massachusetts EAEDC

Resident Care	(0312.5) <u>91</u>	
Massachusetts EAEDC		(0312.0) <u>91</u>

Non-Massachusetts DTA

Resident Care	(0315.4) _____	
Total Non-Massachusetts DTA		(0315.0) _____

MA Commission for the Blind

Resident Care	(0360.5) _____	
Total MA Commission for the Blind		(0360.0) _____

Veterans Administration and Other Public¹

Resident Care	(0370.5) _____	
Total VA and Other Public		(0370.0) _____

Private

Resident Care	(0390.5) <u>125</u>	
Total Private		(0390.0) <u>125</u>

<u>TOTAL RESIDENT DAYS: APRIL 1, 2020 - JUNE 30, 2020</u>		(0300.0) <u>1,778</u>
--	--	------------------------------

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

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4**JULY 1, 2020 - SEPTEMBER 30, 2020**

DTA (Massachusetts Only)

Resident Care	(0410.5) <u>1,732</u>	
Total DTA		(0410.0) <u>1,732</u>

Massachusetts EAEDC

Resident Care	(0412.5) <u>17</u>	
Massachusetts EAEDC		(0412.0) <u>17</u>

Non-Massachusetts DTA

Resident Care	(0415.4) _____	
Total Non-Massachusetts DTA		(0415.0) _____

SCHEDULE 3 (continued):

MA Commission for the Blind

Resident Care	(0460.5) _____	
Total MA Commission for the Blind		(0460.0) _____

Veterans Administration and Other Public¹

Resident Care	(0470.5) _____	
Total VA and Other Public		(0470.0) _____

Private

Resident Care	(0490.5) <u>92</u>	
Total Private		(0490.0) <u>92</u>

TOTAL RESIDENT DAYS: JULY 1, 2020 - SEPTEMBER 30, 2020 (0400.0) 1,841**OCTOBER 1, 2020 - DECEMBER 31, 2020**

DTA (Massachusetts Only)

Resident Care	(0510.5) <u>1,581</u>	
Total DTA		(0510.0) <u>1,581</u>

Massachusetts EAEDC

Resident Care	(0512.5) _____	
Massachusetts EAEDC		(0512.0) _____

Non-Massachusetts DTA

Resident Care	(0515.4) _____	
Total Non-Massachusetts DTA		(0515.0) _____

MA Commission for the Blind

Resident Care	(0560.5) _____	
Total MA Commission for the Blind		(0560.0) _____

Veterans Administration and Other Public¹

Resident Care	(0570.5) _____	
Total VA and Other Public		(0570.0) _____

Private

Resident Care	(0590.5) <u>92</u>	
Total Private		(0590.0) <u>92</u>

TOTAL RESIDENT DAYS: OCTOBER 1, 2020 - DECEMBER 31, 2020 (0500.0) 1,673**TOTAL RESIDENT DAYS - ENTIRE YEAR** (0100.0) 7,009¹ Identify Other Public Payers in detail on the Footnotes and Explanation section of this report as explained in Instructions.

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

NUMBER OF ADMISSIONS DURING 2020	(0140.0) <u>2</u>
NUMBER OF DISCHARGES DURING 2020	(0150.0) <u>4</u>
NUMBER OF PUBLIC COMMUNITY SUPPORT ADMISSIONS - 2020	(0170.0) <u>2</u>
NUMBER OF TOTAL COMMUNITY SUPPORT ADMISSIONS - 2020	(0175.0) <u>2</u>
2020 PUBLIC COMMUNITY SUPPORT RESIDENT DAYS	(0180.0) <u>6,508</u>
2020 PRIVATE COMMUNITY SUPPORT RESIDENT DAYS	(0182.0) <u>501</u>
TOTAL COMMUNITY SUPPORT RESIDENT DAYS - 2020	(0185.0) <u>7,009</u>

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

SCHEDULE 5: ANALYSIS OF MORTGAGES AND NOTES PAYABLE

1. Mortgages and Notes Supporting Fixed Assets ¹

	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo-Da-Yr	Due Date Mo-Da-Yr	No. of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort. Acq. Costs	Amort. of Mort. Acq. Costs	Bal. 1/1/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense*
1st Mortgage	Rockland Trust Bank	N	11-01-16	11-01-31	49	1,384	169,370			142,812	8,857	133,955	5.5	7,751	
2nd Mortgage															
3rd Mortgage															
4th Mortgage															
Chattel Note															
Chattel Note															
Capital Lease															
Totals	XXXXX	XXX	XXXXX	XXXXX	XXXX	XXXXX	XXXXX			XXXX	XXXXX	133,955	XX	7,751	

(a) (b) (c)

Total Fixed Interest a + b + c (4520.8) = \$ 7,751

2. Working Capital Debt ¹

#	Lender Name	Rel. Party Y/N	Balance 1/1/2020	New Loan Amount	Start (Mo-Da-Yr)	Principal Payment	Balance 12/31/2020	Interest Rate %	Interest Expense ²
1									
2									
3									

Total Working Capital Interest (4430.0)² = \$

Total Working Capital Debt (2100.0 less 2160.0) \$

¹ This 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 a new line separately.

² The sum of the working capital interest expense.

* See Instructions

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

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

Total Income Per Report (Account #3000.0)	\$ <u>658,117</u>
Total Operating Expenses (Account #4000.0)	\$ <u>634,114</u>
HCF-4 Net Income (Loss) before reconciling items	\$ <u>24,003</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 \$ _____

NET INCOME (LOSS) PER BOOKS \$ 24,003 ²

Comments/Explanations of Reconciling 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.

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

SCHEDULE 8: RECONCILIATION OF NET WORTH

PROPRIETORSHIP AND PARTNERSHIP

1. Balance 12/31/2019 (2500.0)	<u>409,819</u>	¹
2. Other: Prior Period Adjustment(s)	<u> </u>	²
3. Capital Contribution during year	<u>402,112</u>	
4. HCF-4 Net Income (Loss) Sch. 7	<u>24,003</u>	
5. Drawing during year	<u>(47,325)</u>	
6. Balance 12/31/2020 (2500.0)	<u>788,609</u>	³

DO NOT CHANGE ANY HEADING NAMES BELOW

CORPORATION

	Capital Stock (2620.0)	Additional Paid-In (2630.0)	Retained Earnings (2650.0)	Treasury Stock (2640.0)	Total (2500.0)
1. Balance 12/31/2019 ¹	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u> ¹
2. Other: Prior Period Adjustments: ²	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u> </u>	<u>XXXXXXXXXXXX</u>	<u> </u> ²
3. Sale of Stock	<u> </u>	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u> </u>
4. Additional Paid- In Capital	<u>XXXXXXXXXXXX</u>	<u> </u>	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u> </u>
5. HCF-4 Net Income (Loss) Sch. 7	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u> </u>	<u>XXXXXXXXXXXX</u>	<u> </u>
6. Dividends Paid	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u>()</u>	<u>XXXXXXXXXXXX</u>	<u>()</u>
7. Treasury Stock Purchased/Sold	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u> </u>	<u> </u>
8. Balance 12/31/2020 ³	<u>(2620.0)</u>	<u>(2630.0)</u>	<u>(2650.0)</u>	<u>(2640.0)</u>	<u>(2500.0)</u> ³

¹ This amount should agree with acct. #2500.0, Total Net Worth, page 12, on 2019 HCF-4.

² Disclose all facts relative to adjustment(s) and explain any impact on reimbursable cost as reported on prior year(s) cost report identifying the specific accounts affected.

³ This amount should agree with acct. #2500.0, Total Net Worth, page 12, on 2020 HCF-4. Detail explanation for any difference.

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

NOTE: The HCF-4 serves the dual purpose of a report of the financial condition and a claim statement for reimbursement. Schedule 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>Acct #</u>	<u>Amount</u>	<u>Account Name</u>
3150.0		Vending Machines Income
3194.0		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		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		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	<u>7,196</u>	Real Estate Taxes
4515.8	<u>19</u>	Personal Property Taxes
4520.8	<u>7,751</u>	Interest - Long Term
4535.8		Rent - Real Property Affiliate
4538.8		Other Rent
4550.8	<u>16,001</u>	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		Insurance - Building, Improvements & Equipment
6520.5	<u>3,963</u>	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)	<u>34,930</u>	<u>TOTAL AUTOMATIC ADJUSTMENTS</u> (Enter this amount on page 19)

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4**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 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>Acct #</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	7,286	Motor Vehicle Expense
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		NonProfit DES Claims
4431.7		Malpractice/General Liability Insurance
4443.0	8,666	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

<u>Acct #</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 & Expenses
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 _____		Recreation Therapy - Salaries
7022.3 _____		Recreation Therapy - Purchased Service
7023.5 _____		Recreation Therapy - Supplies & Expenses
(9945.0) <u>15,952</u>		<u>TOTAL SELF DISALLOWED</u>

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-120 2020 HCF-4

SCHEDULE 15: DETAIL OF CLAIMED FIXED COSTS

	Allowable Basis or Cost of Beg. Yr. ¹	Claimed Additions	Claimed Deletions ²	Allowable Basis or Cost End. of Yr	Rate%	Depreciation HCF-4	From HCF-2-RH (If Applicable)
Land HCF-4	88,053		()	88,053	XXX	XXXXX	XXXXX
Land HCF-2-RH			()		XXX	XXXXX	XXXXX
Building HCF-4	440,081		()	440,081	2.5	11,002	XXXXX
Building HCF-2-RH			()		2.5	XXXXX	
Improvements HCF-4			()		5.0		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			()		10.0		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			()		33.3	XXXXX	
Long-Term Int. Claimed*	XXXXX	XXXXX	XXXXX	XXXXX	XXX	7,751	
MA Corp. Excise Tax Non-Income Portion	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
Building Insurance	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
Real Estate Taxes	XXXXX	XXXXX	XXXXX	XXXXX	XXX	7,196	
Personal Property Taxes	XXXXX	XXXXX	XXXXX	XXXXX	XXX	19	
Other (Explain in Footnotes) (4538.8)	XXXXX	XXXXX	XXXXX	XXXXX	XXX		
HCF-4 Fixed Cost Recoverable Income						()	()
SUBTOTALS	XXXXX	XXXXX	XXXXX	XXXXX	XXX	(A) 25,968	(B)
TOTAL FIXED COSTS CLAIMED	HCF-4 & HCF-2-RH (Post to Page 19) 25,968 (A) + (B)						(9500.0) ³

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.

Facility Name Serenity Rest Home LLC VPN or Provider ID 1316483928

Balance Sheet Date (MO-DA-YR) 12-31-20 2020 HCF-4

SCHEDULE 16: DETAIL OF CLERICAL EXPENSES (4140.1)

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

Employee Name	Job Title	Brief Job Description	2020 Gross Salary
N/A			
TOTAL			(4140.1)

SCHEDULE 17: DETAIL OF OTHER ACCOUNTING (4360.3)

Provide description of Accounting Expenses claimed in account 4360.3 by using the codes provided below:

Part 1: Purchased Service Accounting

Vendor Name	Date Incurred (MO-DA-YR)	Amount	Code	Brief Description of Expense
New England Accounting & Tax	10-19-20	1,149	A	2019 HCF-4 preparation
SUBTOTAL (Part 1)				

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

Employee Name	Job Title	Salary	Description of Responsibilities with code and % allocation of time
N/A			
SUBTOTAL (Part 2)			
TOTAL ACCOUNTING (Part 1 + Part 2)		(4360.3)	

SCHEDULE 29: DETAIL OF EMPLOYEE WAGES AND BENEFITS

PART 1

(1) Positions	(2) Number of FTE's* (Round to one decimal place)	(3) Number of Staff	(4) Total Hours	(5) Total Salaries	(6) Group Life/ Health Benefits	(7) Pensions	(8) 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)	(7212.2)	(7312.2)	(5205.1)	(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)	0.1	164.81	2,404	(7423.2)	(7523.2)	(7623.2)

SerSerenity Rest Home LLC

*See Instructions

SCHEDULE 29: DETAIL OF EMPLOYEE WAGES AND BENEFITS

PART 2

(1) Positions	(2) Number of FTE's* (Round to one decimal place)	(3) Number of Staff	(4) Total Hours	(5) Total Salaries	(6) Group Life/ Health Benefits	(7) Pensions	(8) Other Benefits
Administrator	1.4	2	2,870	146,500			
Officer							
Clerical Staff							
RNs	0.1	1	105	2,625			
LPNs							
Nurses Aides	5.4	11	11,292.82	164,674			

*See Instructions