

Commonwealth of Massachusetts
Center for Health Information and Analysis

Nursing Facility Cost Report
2020 HCF-1

Facility Name	ELLIS NURSING HOME
VPN	0908029
Provider ID	110025861A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	135 ELLIS AVENUE
City	Norwood
Zip	02062
Hospital Based Nursing Facility?	Yes X No
Management Company	None
Realty Company	Ellis Avenue Realty Associates LLP

Is above information accurate: X Yes No

Telephone	781-762-6880
Fax	781-769-7515
Federal Employee Tax ID Number	042508884

Is above information accurate: X Yes No

Contact Person for this report:

Name	Thomas P. Brady, Jr.
Firm (if not facility)	Brady and Company, PC
Title	Certified Public Accountant
Street Address	19A Crosby Drive, Suite 110
City	Bedford
State	MA
Zip	01730
Telephone	781-275-7400
Fax	781-275-7408
E-mail address	bradyco@msn.com

Schedule1: General Information

Preparer Information: This section must be completed ONLY if this report is prepared by someone other than an Owner, Partner or Officer.

Firm Name	Brady and Company, PC
Name of Contact	Thomas P. Brady, Jr.
Title	Certified Public Accountant
Street Address	19A Crosby Drive, Suite 110
City	Bedford
State	MA
Zip	01730
Telephone	781-275-7400
Fax	781-275-7408
Email address	bradyco@msn.com
Type of Accounting Service Performed	Compilation

Other Business Activities(Check all that apply):

<input type="checkbox"/>	Child Day Care	<input type="checkbox"/>	Outpatient Services
<input type="checkbox"/>	Adult Day Health	<input type="checkbox"/>	Other(describe)
<input type="checkbox"/>	Assisted Living	<input type="checkbox"/>	Other(describe)
<input type="checkbox"/>	Chapter 766 Education	<input type="checkbox"/>	Other(describe)

Legal Status(check one):

<input checked="" type="checkbox"/>	Massachusetts Corporation (Chapter 156B)	<input type="checkbox"/>	Sole Proprietorship
<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B with 501c(3) exemption)	<input type="checkbox"/>	Governmental Entity
<input type="checkbox"/>	Massachusetts Non-Profit Corporation (Chapter 180)	<input type="checkbox"/>	Other For-Profit
<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Other Non-Profit
<input type="checkbox"/>	Non Massachusetts Corporation	<input type="checkbox"/>	

Bed Licensure:

Below is the current bed information available at the Center for Health Information and Analysis. If you do not agree with the information listed, please check No below

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
12/31/1984	191	0	0	191	191

Is above Bed Licensure Information accurate: ☒ Yes ☐ No

Please enter the number of operating Medicare beds at the facility at the end of this reporting period: 0

Cost Report Related Questions:

		Yes	No	Description(if required)
1	Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)?		<input checked="" type="checkbox"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?	<input checked="" type="checkbox"/>		
3	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?		<input checked="" type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?		<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?		<input checked="" type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?	<input checked="" type="checkbox"/>		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.
7	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?	<input checked="" type="checkbox"/>		If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.		<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?			05/03/1973
10	What was the date and value of the most recent assessed property value of this facility?			Date: 01/01/2016 Assessed Value: 7,713,000

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this facility. See instructions for a definition of "Owner".

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Direct	C8480	Anthony Franchi Sr.	190 North Main Street,Natick,MA 01760	80
Direct	C8483	Constance Franchi	2 Wood Ridge Rd,Weston,MA 02493	20

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

Facility Name	VPN	Name of Owner(s)
MEADOW GREEN NSG AND REHAB CTR	0917532	Anthony Franchi Sr. Constance Franchi

3. If not filing an HCF-3 report, list the name(s) of any non-Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

X Not Applicable

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the facility and any direct or indirect owners listed in item #1. (For example, if the owner borrowed \$x from the facility, report the owner as 'Borrower'. If the facility borrowed \$y from the owner, list the facility as 'Borrower'.

Creditor	Original debt amount	Date Issued	Balance(end of period)	Borrower
Ellis Avenue Realty Associates	250,000	01/01/2017	250,000	Ellis Nursing Home

5. Indicate any entity, person or related party as defined in REGULATION 114.2 CMR 6.00 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.)

Disclose the name of the owner in Schedule 20 if not on the list.

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
A. Franchi Contractors	Painting	1,688	0	1,688	5110.3	Anthony Franchi Sr.

6. Has there been any change of ownership during the reporting year? **Yes X No**

Transaction Date	Purchased From	Purchased by
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7.If the facility is rented and an HCF-2-NH was filed, please enter the name(s), address(es), and % share of all direct and indirect Owners of the realty company with an interest of 5% or more as shown on the HCF-2-NH, Schedule 1, Question #1. See instructions for the definition of "Owner".

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Direct	Constance Franchi	2 Woodridge Road,Weston,MA 02493	20
Direct	Anthony Franchi Sr.	190 North Main Street,Natick,MA 01760	80

8.If the facility is rented and an HCF-2-NH was filed, are the owners listed in question 7 related to any non-Massachusetts nursing and/or rest homes?

If Yes, please report facilities on Schedule 1 of HCF-2-NH.

No

9.If the facility is rented and an HCF-2-NH was filed, what is the reporting period of the HCF-2-NH realty company data? These dates should correspond to the HCF-2-NH cost report submitted to the Center.

From	To
01/01/2020	12/31/2020

10. Has the realty company changed ownership during the reporting period?

Call the Center at (617)-701-8297 for clarification.

No

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	189,783	0	189,783
4426.8	Director of Nurses: Group Life/Health Insurance	11,333	0	11,333
4336.3	Director of Nurses :Pension			
4340.3	Director of Nurses :Benefits Other	826	0	826
4407.2	Director of Nurses :Payroll Taxes	16,054	0	16,054
4427.1	Director of Nurses :Workers' Compensation	152	0	152
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	218,148	0	218,148
6030.1	RN: Salaries	987,555	0	987,555
7429.2	RN: Group Life/Health Insurance	58,974	0	58,974
7529.2	RN: Pension			
7629.3	RN: Benefits Other	4,296	0	4,296
7729.2	RN: Payroll Taxes	83,538	0	83,538
7829.3	RN: Workers' Compensation	19,960	0	19,960
4630.0	SUBTOTAL: RN	1,154,323	0	1,154,323
6041.1	LPN: Salaries	1,694,439	0	1,694,439
7430.2	LPN: Group Life/Health Insurance	101,187	0	101,187
7530.2	LPN: Pension			
7630.3	LPN: Benefits Other	7,373	0	7,373
7730.2	LPN: Payroll Taxes	143,332	0	143,332
7830.3	LPN: Workers' Compensation	34,246	0	34,246
4640.0	SUBTOTAL :LPN	1,980,577	0	1,980,577
6051.1	CNA: Salaries	2,356,753	0	2,356,753
7431.2	CNA: Group Life/Health Insurance	110,134	0	110,134
7531.2	CNA: Pension			
7631.3	CNA: Benefits Other	11,148	0	11,148
7731.2	CNA: Payroll Taxes	201,641	0	201,641
7831.3	CNA: Workers' Compensation	49,786	0	49,786
4650.0	SUBTOTAL :CNA	2,729,462	0	2,729,462
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**	0		0
6025.3	SUBTOTAL: DON PURCHASED SERVICE	0		0
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**	19,630	1,310	18,320
6035.3	SUBTOTAL: RN PURCHASED SERVICE	19,630	1,310	18,320

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**	6,799		6,799
6042.3	SUBTOTAL: LPN PURCHASED SERVICE	6,799		6,799
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**	12,670		12,670
6052.3	SUBTOTAL: CNA PURCHASED SERVICE	12,670		12,670
4306.5	Nurses' Aide Training Administration *			
4306.6	Nursing Other Required Education			
4306.7	Nursing Job Related Education	200	0	200
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING	200	0	200
4610.0	TOTAL NURSING EXPENSES	6,121,809	1,310	6,120,499

* Non-allowable Expense

** See Instructions

Schedule 3: Administrative and General Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4110.1	Administration: Salaries	151,004	0	151,004
7424.2	Administration: Group Life/Health Insurance	10,105	0	10,105
7524.2	Administration: Pensions			
7624.3	Administration: Benefits Other	0	0	0
7724.2	Administration: Payroll Taxes	11,091	0	11,091
7824.3	Administration: Workers' Compensation	234	0	234
7924.3	Administration: Purchased Service			
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	172,434	0	172,434
4170.1	Administrator-in-Training: Salaries			
7427.2	Administrator-in-Training: Group Life/Health Insurance			
7527.2	Administrator-in-Training: Pensions			
7627.3	Administrator-in-Training: Benefits Other			
7727.2	Administrator-in-Training: Payroll Taxes			
7827.3	Administrator-in-Training: Workers'Compensation			
7927.3	Administrator-in-Training: Purchased Service			
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		()	
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING			
4125.1	Officers: Salaries *	54,377	54,377	
4426.2	Officers: Group Life/Health Insurance *	37,974	37,974	
7525.2	Officers: Pensions *			
7625.3	Officers: Benefits Other *	0	0	
4411.2	Officers: Payroll Taxes *	4,524	4,524	
4424.2	Officers: Workers' Compensation *	38	38	
4339.2	Officers: Profit Sharing and Other Benefits *			
7925.3	Officers: Purchased Service			
4740.0	SUBTOTAL: OFFICERS	96,913	96,913	
4140.1	Clerical Staff: Salaries	383,934	0	383,934
7426.2	Clerical Staff: Group Life/Health Insurance	26,511	0	26,511
7526.2	Clerical Staff: Pensions			
7626.3	Clerical Staff: Benefits Other	1,931	0	1,931
7726.2	Clerical Staff: Payroll Taxes	37,553	0	37,553
7826.3	Clerical Staff: Workers' Compensation	355	0	355
7926.3	Clerical Staff: Purchased Service			
4750.0	SUBTOTAL: CLERICAL STAFF	450,284	0	450,284

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	185,104	0	185,104
4160.3	Management Fees (see HCF-3) *			
4160.6	Management Consultants *	54,585	54,585	
4250.5	Office Supplies	71,115	0	71,115
4261.5	Telephone: Phone	28,105	0	28,105
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings	1,985	0	1,985
4295.7	Advertising--Help Wanted	28,193	0	28,193
4298.7	Advertising—Promotional *	14,837	14,837	
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion	17,456	0	17,456
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	3,938	3,938	
4306.2	Education/Training Administration	705	0	705
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other	45,785	0	45,785
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *	77,420	77,420	
4431.7	Insurance - Malpractice & General Liability	133,853	0	133,853
4432.7	Insurance - Keyman insurance *			
4433.7	Insurance - Non-Profit DES Claims A & G Portion			
4440.0	Other expenses (description required in Footnotes and Explanations)	16,935	16,935	0
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(8,605)	8,605
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		()	
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		()	
3191.0	A&G Recoverable Income **			()
4760.0	SUBTOTAL: OTHER A&G	680,016	159,110	520,906
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,399,647	256,023	1,143,624

* Non-allowable Expense

** See Instructions

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4306.1	Staff Development Coordinator: Salaries	70,958	0	70,958
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	4,237	0	4,237
7510.2	Staff Dev. Coord.: Pensions			
7610.3	Staff Dev. Coord.: Benefits Other	309	0	309
7710.2	Staff Dev. Coord.: Payroll Taxes	6,002	0	6,002
7810.3	Staff Dev. Coord.: Workers' Compensation	1,434	0	1,434
7910.3	Staff Dev. Coord.: Purchased Service			
4820.0	SUBTOTAL: STAFF DEV. COORD.	82,940	0	82,940
5105.1	Plant Operation: Salaries	161,200	0	161,200
7411.2	Plant Operation:Group Life/Health Insurance	9,626	0	9,626
7511.2	Plant Operation: Pensions			
7611.3	Plant Operation: Benefits Other	701	0	701
7711.2	Plant Operation: Payroll Taxes	13,636	0	13,636
7811.3	Plant Operation: Workers' Compensation	129	0	129
5110.3	Plant Operation: Purchased Service	94,264	0	94,264
5115.5	Plant Operation: Supplies and Expenses	24,472	0	24,472
5120.5	Plant Operation: Utilities	379,458	0	379,458
5130.7	Plant Operation: Repairs	84,019	0	84,019
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	767,505	0	767,505
5205.1	Dietary: Salaries	592,525	0	592,525
7412.2	Dietary: Group Life/Health Insurance	35,384	0	35,384
7512.2	Dietary: Pensions			
7612.3	Dietary: Benefits Other	2,578	0	2,578
7712.2	Dietary: Payroll Taxes	50,122	0	50,122
7812.3	Dietary: Workers' Compensation	11,975	0	11,975
5220.5	Dietary: Food	384,062	0	384,062
5221.3	Dietary: Purchased Service	0	0	0
5235.5	Dietary: Supplies and Expenses	46,004	0	46,004
4840.0	SUBTOTAL: DIETARY	1,122,650	0	1,122,650
5231.1	Dietician: Salaries			
7413.2	Dietician: Group Life/Health Insurance			
7513.2	Dietician: Pensions			
7613.3	Dietician: Benefits Other			
7713.2	Dietician: Payroll Taxes			
7813.3	Dietician: Workers' Compensation			
5233.3	Dietician: Purchased Service	48,117	0	48,117
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		()	
4850.0	SUBTOTAL: DIETICIAN	48,117	0	48,117

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	180,770	0	180,770
7414.2	Laundry: Group Life/Health Insurance	10,795	0	10,795
7514.2	Laundry: Pensions			
7614.3	Laundry: Benefits Other	787	0	787
7714.2	Laundry: Payroll Taxes	15,291	0	15,291
7814.3	Laundry: Workers' Compensation	145	0	145
5320.3	Laundry: Purchased Service			
5330.5	Laundry: Supplies and Expenses	15,230	0	15,230
5340.5	Laundry: Linen and Bedding	26,390	0	26,390
4860.0	SUBTOTAL: LAUNDRY	249,408	0	249,408
5410.1	Housekeeping: Salaries	405,992	0	405,992
7415.2	Housekeeping: Group Life/Health Insurance	24,244	0	24,244
7515.2	Housekeeping: Pensions			
7615.3	Housekeeping: Benefits Other	1,766	0	1,766
7715.2	Housekeeping: Payroll Taxes	34,343	0	34,343
7815.3	Housekeeping: Workers' Compensation	325	0	325
5415.3	Housekeeping: Purchased Service			
5420.5	Housekeeping: Supplies and Expenses	56,635	0	56,635
4870.0	SUBTOTAL: HOUSEKEEPING	523,305	0	523,305
6504.1	QA Professional: Salaries			
7416.2	QA Professional: Group Life/Health Insurance			
7516.2	QA Professional: Pensions			
7616.3	QA Professional: Benefits Other			
7716.2	QA Professional: Payroll Taxes			
7816.3	QA Professional: Workers' Compensation			
7916.3	QA Professional: Purchased Service			
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		()	
4880.0	SUBTOTAL: QA PROFESSIONAL			
6505.1	Ward Clerks & Medical Records Librarian: Salaries	73,493	0	73,493
7417.2	Ward Clerk & Med Rec Lib: Group Life/Health Insurance	4,389	0	4,389
7517.2	Ward Clerk & Med Rec Lib: Pensions			
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	320	0	320
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	6,217	0	6,217
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	59	0	59
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	84,478	0	84,478

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries			
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance			
7518.2	MMQ Evaluation Nurse: Pensions			
7618.3	MMQ Evaluation Nurse: Benefits Other			
7718.2	MMQ Evaluation Nurse: Payroll Taxes			
7818.3	MMQ Evaluation Nurse: Workers' Compensation			
7918.3	MMQ Evaluation Nurse: Purchased Service			
4900.0	SUBTOTAL: MMQ EVALUATION NURSE			
6508.1	MDS Coordinator: Salaries	309,764	0	309,764
7432.2	MDS Coordinator:Group Life/Health Insurance	18,498	0	18,498
7532.2	MDS Coordinator: Pensions			
7632.3	MDS Coordinator: Benefits Other	1,348	0	1,348
7732.2	MDS Coordinator: Payroll Taxes	26,203	0	26,203
7832.3	MDS Coordinator: Workers' Compensation	248	0	248
7932.3	MDS Coordinator: Purchased Service			
4910.0	SUBTOTAL:MDS COORDINATOR	356,061	0	356,061
6540.0	Social Service Worker: Salaries	268,972	0	268,972
7420.2	Social Service Worker:Group Life/Health Insurance	16,062	0	16,062
7520.2	Social Service Worker: Pensions			
7620.3	Social Service Worker: Benefits Other	1,170	0	1,170
7720.2	Social Service Worker: Payroll Taxes	22,752	0	22,752
7820.3	Social Service Worker: Workers' Compensation	5,436	0	5,436
7920.3	Social Service Worker: Purchased Service	2,897	0	2,897
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	317,289	0	317,289
6550.0	Interpreters: Salaries			
7433.2	Interpreters: GLH Insurance			
7533.2	Interpreters: Pensions			
7633.2	Interpreters: Benefits Other			
7733.2	Interpreters: Payroll Taxes			
7833.3	Interpreters: Workers' Compensation			
7933.2	Interpreters: Purchased Service			
4925.0	SUBTOTAL: INTERPRETERS			

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
7011.1	Indirect Restorative Therapy: Salaries	121,144	0	121,144
7421.2	Indirect Restorative Therapy:GLH Insurance	7,235	0	7,235
7521.2	Indirect Restorative Therapy: Pensions			
7621.3	Indirect Restorative Therapy: Benefits Other	527	0	527
7721.2	Indirect Restorative Therapy: Payroll Taxes	10,248	0	10,248
7821.3	Indirect Restorative Therapy: Workers' Compensation	2,448	0	2,448
7013.3	Indirect Restorative Therapy: Consultants			
7012.1	Direct Restorative Therapy: Salaries *	431,973	431,973	
7012.2	Direct Restorative Therapy: Benefits *	65,052	65,052	
7014.3	Direct Restorative Therapy: Consultants *			
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	638,627	497,025	141,602
7021.1	Recreational Therapy: Salaries	199,880	0	199,880
7423.2	Recreational Therapy:Group Life/Health Insurance	11,936	0	11,936
7523.2	Recreational Therapy: Pensions			
7623.3	Recreational Therapy: Benefits Other	870	0	870
7723.2	Recreational Therapy: Payroll Taxes	16,908	0	16,908
7823.3	Recreational Therapy: Workers' Compensation	4,040	0	4,040
7022.3	Recreational Therapy: Purchased Service			
7023.5	Recreational Therapy: Supplies and Expenses	23,151	0	23,151
7024.8	Recreational Therapy: Transportation *			
4940.0	SUBTOTAL: RECREATIONAL THERAPY	256,785	0	256,785

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense			
4306.3	Variable Other required education			
4306.4	Variable Job related education	903	0	903
4434.7	NonProfit DES Claims Variable Portion			
6511.3	Physician Services: Medical Director	49,600	0	49,600
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other			
6520.5	Legend Drugs *	265,675	265,675	
6522.5	House Supplies not resold	418,810	0	418,810
6523.5	Resold to private patients *			
6524.5	Resold to public patients *			
6530.0	Pharmacy Consultant	14,674	0	14,674
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable		24,958	(24,958)
4950.0	SUBTOTAL: OTHER VARIABLE	749,662	290,633	459,029
4810.0	TOTAL VARIABLE EXPENSES	5,196,827	787,658	4,409,169

* Non-allowable Expense

** See Instructions

Schedule 5: Claimed Fixed Costs

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses(from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Land HCF-1	0	0	(0)	0					
Land HCF-2-NH	100,953	0	(0)	100,953					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	2,979,100	0	(0)	2,979,100	2.5				0
Improvements HCF-1	1,324,913	4,538	(192,476)	1,136,975	5.0	(4565.8) 44,810	0	44,810	
Improvements HCF-2-NH	0	0	(0)	0	5.0				0
HCF Cap. Improv. HCF-1	0	0	(0)	0	5.0	(4566.8) 0	0	0	
HCF Cap. Improv. HCF-2-NH	0	0	(0)	0	5.0				0
Equipment HCF-1	1,339,609	36,438	(0)	1,376,047	10.0	(4570.8) 63,475	0	63,475	
Equipment HCF-2-NH	389,005	0	(0)	389,005	10.0				0
HCF Cap. Equip. HCF-1	0	0	(0)	0	10.0	(4576.8) 0	0	0	
HCF Cap. Equip. HCF-2-NH	0	0	(0)	0	10.0				0
Software HCF-1	0	0	(0)	0	33.3	(4585.8) 0	0	0	
Software HCF-2-NH	0	0	(0)	0	33.3				0
HCF Cap. Software HCF-1	0	0	(0)	0	33.3	(4586.8) 0	0	0	
HCF Cap. Software HCF-2-NH	0	0	(0)	0	33.3				0

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses (from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2- NH Fixed Costs (if Applicable)
Long-Term Interest						(4520.8) 0	0	0	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 21,739	0	21,739	0
Real Estate Taxes						(4510.8) 0	0	0	170,958
Personal Property Taxes						(4515.8) 0	0	0	0
Other (Explain in Schedule 20)						(4538.8) 0	0	0	0
Rent—Real Property—HCF-2-NH Required *						(4535.8) 1,272,000	1,272,000		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF- 2-NH Fixed Expenses						(9950.1) 1,402,024	1,272,000	(a) 130,024	(b)9950.2 170,958
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 300,982

* See Instructions

Schedule 6: Non Nursing Expenses

Account	Description	REPORTED EXPENSES	NON- ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSE
4415.0	Interest on Late Payments, Penalties *			
4430.0	Interest on working Capital *	13,236	13,236	
4435.0	Pre-Opening Expenses *			
8010.0	Bad Accounts *	31,763	31,763	
8012.0	User Fee Assessment *	876,653	876,653	
8015.0	Fines, Late Charges, and Penalties *			
8025.5	State and Federal Income Taxes *	50,780	50,780	
8030.0	Refunds and Allowances *			
8040.0	Adult Day Care Expenses *			
8045.0	Assisted Living Expenses *			
8046.0	Outpatient Service Expenses *			
8047.0	Chapter 766 Program Expenses *			
8048.0	Ventilator Program Expenses *			
8049.0	Acquired Brain Injury Unit Expenses *			
8050.0	Other Special Program Expenses **			
8060.0	Hospital Expenses - Non-Nursing Facility *			
8065.0	Other Non-Nursing Facility Expenses *	0	0	
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	972,432	972,432	

* Non-allowable Expense

** See Instructions

Schedule 7: Summary and Reconciliation of Expenses

Account	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD- BACKS	TOTAL ALLOWABLE EXPENSES
Total Nursing Expenses (4610.0)	6,121,809	1,310	6,120,499
Total A&G Expenses (4710.0)	1,399,647	256,023	1,143,624
Total Variable Expenses (4810.0)	5,196,827	787,658	4,409,169
Total Fixed Costs (9950.1)	1,402,024	1,272,000	130,024
HCF-2-NH Fixed Costs Claimed (9950.2)		(170,958)	170,958
Non Nursing expenses (4960.0)	972,432	972,432	0
TOTAL OPERATING EXPENSES(4000.0)	15,092,739	3,118,465	11,974,274

Schedule 8: Income Schedule**Gross Income****Nursing Facility Income**

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	2,715,516	3005.1	1,873	3001.1	2,717,389
Managed Care	3003.2		3005.2		3001.2	
Non-Managed Care	3003.3		3005.3		3001.3	
Medicare – Non-Managed Care	3003.4	3,704,383	3005.4	85,931	3001.4	3,790,314
Medicare – Managed Care	3003.5	911,221	3005.5	29,635	3001.5	940,856
Massachusetts Medicaid - Non-Managed Care	3003.6	5,354,732	3005.6	823	3001.6	5,355,555
Massachusetts Medicaid - Managed Care	3003.7		3005.7		3001.7	
Senior Care Options & PACE	3003.8		3005.8		3001.8	
MA Medicaid Patient Resource Income	3022.6	1,793,661	3032.6		3001.9	1,793,661
Non-MA Medicaid	3022.7		3032.7		3002.1	
Veteran's Affairs and Other Public	3023.2		3033.2		3002.2	
Other payers (nursing facility only)	3003.9		3005.9		3002.3	
TOTAL NURSING FACILITY INCOME	3003.0	14,479,513	3005.0	118,262	3001.0	14,597,775

Non-Nursing Facility Income

Service	Account	Income	Total
Adult Day Care	3025.3		
Hospital – Non-Nursing Facility	3026.1		
Outpatient Services	3025.5		
Assisted Living	3025.4		
Residential Care	3026.3		
Other Non-Nursing Facility	3026.2		
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		
Endowment and other non-recoverable (Explain below)	3120.0	2,304,994	
Laundry	3140.0		
Vending Machines	3150.0		
Bad Debt Recovery	3160.0		
Prior Year Retroactive	3170.0	14,988	
Interest Income	3180.0	2,686	
Nurses' Aide Training Income	3185.0		
Administrative and General Recoverable (Explain below)	3191.0		
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0	24,958	
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		2,347,626
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		16,945,401

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
7012.1	Restorative Therapy: direct salaries *	431,973
7012.2	Restorative Therapy: direct benefits *	73,617
6520.5	Legend Drugs *	246,254

Detail of Endowment and Other Non-Recoverable Income (3120.0)

Description	Amount
Masshealth Covid 19 Supplemental Payment	929,329
HHS Cares Act Stimulus	1,156,976
Covid 19 Reimbursement Swab Testing	130,280
FFCRA Payroll Tax Revenue	88,409
Subtotal	2,304,994

Detail of Recoverable Income Accounts (3191.0, 3192.0, 3193.0, 3195.0, 3196.0)

Account #	Description	Amount
3193.0	Meals on Wheels	20,511
3193.0	Medical Supplies	3,826
3193.0	Hair Dresser	554
3193.0	Vending Machine	67
Subtotal		24,958

Schedule 9: Balance Sheet**ASSETS****CURRENT ASSETS**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	5,332,072		
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited			
1050.0	Other Cash			
1010.0	Total Cash		5,332,072	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	-122,809		
1066.0	Managed Care Patients (Private)			
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	270,465		
1076.0	Medicare Managed Care Patients	145,421		
1079.0	Mass. Medicaid Non-Managed Care Patients	705,494		
1081.0	Mass.Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients			
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients	23,714		
1089.0	Other Patients			
1140.0	Reserve for Bad Debt	(35,043)		
1060.0	Net Patient Account Receivables		987,242	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	23,065		
1185.0	Other	94,821		
1150.0	Total Loans Receivable		117,886	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	122,897		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	11,352		
1260.0	Total Prepaid Expenses		134,249	
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			6,571,449

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost			
1510.0	Land – Book Value			
1521.1	Building – Cost			
1522.2	Building – Accum. Deprc.	()		
1520.0	Building – Book Value			
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	()		
1610.0	Building Improvements – Book Value			
1626.1	Leasehold Improvements – Cost	1,561,578		
1627.2	Leasehold Improvements – Accum. Deprc.	(1,142,794)		
1625.0	Leasehold Improvements – Book Value		418,784	
1631.1	Other Improvements – Cost	2,636,810		
1632.2	Other Improvements – Accum. Deprc.	(2,416,122)		
1630.0	Other Improvements – Book Value		220,688	
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap. Improvements – Accum. Deprc.	()		
1615.0	HCF Cap. Improvements – Book Value			
1651.1	Equipment – Cost			
1652.2	Equipment – Accum. Deprc.	()		
1650.0	Equipment – Book Value			
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap. Equipment – Accum. Deprc.	()		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	()		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost	35,598		
1710.2	Software – Accum. Deprc.	(35,598)		
1710.0	Software – Book Value		0	
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	()		
1715.0	HCF Cap.Software – Book Value			
1500.0	TOTAL - NON CURRENT(FIXED) ASSETS			639,472

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense			
1940.0	Purchased Goodwill			
1950.0	Leasehold Deposits			
1960.0	Utility Deposits			
1970.0	Cash Surrender Value of Officer Life Insurance			
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	()		
1979.0	Construction in Progress			
1975.3	Long Term Investments			
1975.4	Non-Current Assets Whose Use is Limited			
1980.0	Other (Explain on Sch 20)			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			7,210,921

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	175,698		
2030.0	Accrued Expenses	79,313		
2040.2	Due Medicaid – Non-MA			
2040.3	Due Medicaid MA – Nursing Care	214,497		
2040.4	Due Medicaid MA – Resident Care			
2041.0	Due Medicaid - Estimated			
2045.0	Due Medicare - Actual			
2046.0	Due Medicare – Estimated			
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated			
2010.0	Total Accounts Payable		469,508	
2055.0	Patient Funds Due (Self-Pay)			
2060.0	Patient Funds Due (Third Party Settlement)			
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates	250,000		
2130.0	Banks			
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt		250,000	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	570,966		
2200.0	Accr. Payroll Tax w/held	5,293		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities			
2180.0	Total Accrued Salaries & Payroll Liabilities		576,259	
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes			
2270.0	Accr. Interest Payable	13,236		
2280.0	Accr. Bonus & Profit Sharing			
2290.0	Other Current Liabilities	247,192		
2250.0	Total Other Current Liabilities		260,428	
2005.0	TOTAL CURRENT LIABILITIES			1,556,195
	Non-Current Liabilities			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties			
2320.0	Other Long-Term Debt	1,870,400		
2300.0	TOTAL NON-CURRENT LIABILITIES		1,870,400	
2015.0	TOTAL LIABILITIES			3,426,595

Net Worth – Corporate

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2620.0	Capital Stock	10,000		
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	()		
2650.0	Retained Earnings	3,774,326		
2610.0	TOTAL CORPORATION		3,784,326	

2500.0	TOTAL NET WORTH(2610.0)			3,784,326
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2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			7,210,921
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Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	14,597,775
9610.0	Other	2,304,994
9615.0	Net Assets Released from Restriction	
9620.0	Total Operating Revenue	16,902,769
	Operating Expenses	
9625.0	Salaries and Wages	8,557,267
9630.0	Employee Benefits	1,430,091
9635.0	Supplies and Other (including Payroll Taxes)	4,952,097
9640.0	Interest	13,236
9645.0	Provision for Bad Debt	31,763
9650.0	Depreciation and Amortization	108,285
9655.0	Total Operating Expenses	15,092,739
9660.0	Income from Operations	1,810,030
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule8,3180.0)	2,686
9670.0	Investment Income	
9675.0	Gains (Losses) from Investments	
9680.0	Gains (Losses) from Sale of Equipment	
9685.0	Other(Specify) Prior Year Retro & Recoverable Inc	39,946
9690.0	Total Non-Operating Revenue	42,632
9695.0	Net Income Before Taxes or Extraordinary Items	1,852,662
9755.0	Provision for Income Tax	
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	1,852,662
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	
9775.0	Other(Specify)	
9780.0	Total Cumulative Change in Accounting Principles	
9785.0	Net Income	1,852,662

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	1,852,662	
9810.0	Adjustments to reconcile changes in net assets (net income)	108,285	
9815.0	Increases(decreases) to cash provided by operating activities	156,907	
9820.0	Net cash from operating activities		2,117,854
	Cash flows from investing activities		
9825.0	Capital expenditures	-40,976	
9830.0	Other cash used in investing activities		
9835.0	Net cash used in investing activities		-40,976
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt	1,870,400	
9845.0	Payments on long-term debt and capital lease expenditures		
9850.0	Other cash used in financing activities		
9855.0	Net cash used in financing activities		1,870,400
9860.0	Net increase/(decrease) in cash and cash equivalents		3,947,278
9865.0	Cash/cash equivalents beginning of year	1,384,794	
9870.0	Cash/cash equivalents end of year		5,332,072

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	16,945,401
Total operating expenses on HCF-1 (#4000.0)	15,092,739
HCF-1 Net income/(loss) before reconciling items	1,852,662 ¹

Reconciling Items

Items reported on HCF-1 but not on financials. Explain below.

Description	Amount
Subtotal	

Items reported on financials but not on HCF-1. Explain below.

Description	Amount
Subtotal	

Net income/(loss) per financials	1,852,662 ²
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1. This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)
2. Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth**Corporation**

	Capital Stock	Additional Paid-in	Retained earnings	Treasury Stock	Total
Balance: 12/31/2019	10,000	0	1,921,664	0	¹ 1,931,664
Other: Prior Period Adjustment(s)			0		² 0
Sale of stock	0				0
Additional paid-in capital		0			0
HCF-1 Net income/(Loss)			1,852,662		1,852,662
Dividends paid			()		()
Treasury stock Purchased/Sold				0	0
Balance: 12/31/2020	10,000	0	3,774,326	(0)	³ 3,784,326
	(2620.0)	(2630.0)	(2650.0)	(2640.0)	(2500.0)

1. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2019 HCF-1

2. Disclose all facts relative to adjustments and explain on the Footnotes and Explanations page any impact on reimbursable costs 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 on Schedule 9 of 2020 HCF-1. Detail explanation for any difference.

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 1												
Nursing	2,266			1,160	494	9,534						13,454
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals	2,266			1,160	494	9,534						13,454
Quarter 2												
Nursing	1,895			1,619	668	7,072						11,254
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals	1,895			1,619	668	7,072						11,254

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 3												
Nursing	2,016			1,523	481	7,475						11,495
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals	2,016			1,523	481	7,475						11,495
Quarter 4												
Nursing	2,414			1,224	382	7,223						11,243
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	2,414			1,224	382	7,223						11,243

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Annual Totals												
Nursing	8,591			5,526	2,025	31,304						47,446
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)												
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	8,591			5,526	2,025	31,304						47,446

0140.0	Number of Admissions During Year	417
0140.1	Number of Massachusetts Medicaid Admissions During Year	29
0150.0	Number of Discharges During Year	433
0190.0	Average Length of Stay	109

Schedule 15: Detail of Purchased Service Nursing**(A) DON PURCHASED SERVICE NURSING (6025.2)**

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	0.00	0

(7339.2)

(6025.2)

(B) RN PURCHASED SERVICE NURSING (6035.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Norton and Associates Inc	TOWP	303.7	18,320
Unregistered/Other Non-Allowable			
Right at Home Boston Southwest		9.0	810
Brenda Lee Manning		10.0	500
Total	XXXXXXXXXX	322.70	19,630

(7340.2)

(6035.2)

(C) LPN PURCHASED SERVICE NURSING (6042.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	453.0	6,799
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	453.00	6,799

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Norton and Associates Inc	TOWP	249.8	8,029
MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	309.5	4,641
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX	559.30	12,670

(7342.2)

(6052.2)

Schedule 16: Supplemental Salary / Hour Data**A.Overtime Wages for RNs, LPNs, and CNAs**

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	60,018	7848.2	147,110	7835.2	227,667
Hours*	7847.2	1,194	7849.2	3,324	7836.2	8,641

*Include total wages and the respective hours for all overtime wages. (Ex. A RN makes \$25/hour and has 100 overtime hours at time and one half & another RN makes \$20/hour and has 20 overtime hours at double time; RN Overtime Wages =\$4,550 and Hours = 120.)

B. Wage Differentials for RNs, LPNs, and CNAs**1. Shift Differential Wages for RNs, LPNs, and CNAs**

	Account	RN	Account	LPN	Account	CNA
Wages*	7850.2	29,971	7851.2	54,955	7852.2	97,602

2. Other Differential Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7853.2	0	7854.2	0	7855.2	0

*Include the increases in wages due to a shift or other differentials. (Ex.NH had shift/other differential wages and hours as follows: RN shift differential of \$1.50/ hour for 2,000 hours; RN Shift differential wages = \$3,000. Another RN had \$2.00/hour other differential for 1000 hours ; RN Other differential wages = \$2,000)

C. Detail of Administrator's Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2020, summarize the information. This schedule should be filled out whether the administrator was paid on the HCF-1 or HCF-3.

Name	Dates of Employment	License Number	Affiliation (O, R, U) ¹
Anthony Franchi	From: 01/01/2020 To: 12/31/2020	3418	R

1. O = Officer R = Related To Owner U = Unrelated Employee

2. Total values reported below should reflect salary and benefits for one full time administrator for one entire year.

9270.1	Salary	151,004
9270.2	Payroll Taxes	11,091
9270.3	Workers' Compensation	234
9270.4	Group Health/Life Insurance	10,105
9270.5	Pension	
9270.6	Other Benefits	0
9272.0	TOTAL ADMINISTRATOR COMPENSATION	172,434

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	2	7310.2	1,541
Plant Operations	7211.2	2	7311.2	5,841
Dietary Staff	7212.2	18	7312.2	34,414
Dietician	7213.2		7313.2	
Laundry Staff	7214.2	7	7314.2	12,093
Housekeeping Staff	7215.2	13	7315.2	23,948
Quality Assurance	7216.2		7316.2	
Ward Clerks/Medical Records	7217.2	3	7317.2	3,627
MMQ Nurses	7218.2		7318.2	
MDS Coordinator	7232.2	8	7332.2	4,876
Social Service Staff	7220.2	3	7320.2	6,309
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2	2	7321.2	2,872
Restorative – Direct	7222.2	23	7322.2	13,390
Recreational Staff	7223.2	6	7323.2	9,943
Administrator	7224.2	1	7324.2	2,120
Officer	7225.2	1	7325.2	1,060
Clerical Staff	7226.2	14	7326.2	16,898
Admin.In training	7227.2		7327.2	
DON	7228.2	3	7328.2	3,255
RNs	7229.2	38	7329.2	25,683
LPNs	7230.2	48	7330.2	50,441
CNAs	7231.2	108	7331.2	127,462
Totals		300		345,773

Schedule 17: Proprietorship/Partnership/Corporation Information

Corporation

Last NameFranchi

First NameAnthony

TitlePresident

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
4125.1	40	54,377	0	4,524	38	37,974	0	0	96,913

Last Name

First Name

Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
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Last Name

First Name

Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
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Schedule 18: Highest Paid Salaries

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

Last Name Franchi
First Name Anthony
Title Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
4110.1	100	2,120	151,004	0	11,091	234	10,105	0	0	172,434

Last Name Dennis
First Name Daniel
Title Controller

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
4140.1	100	2,120	120,881	0	9,612	85	11,175	0	0	141,753

Last Name Kuzio
First Name Diane
Title Rehab Manager

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
7012.1	100	2,112	110,314	0	8,804	77	1,374	0	0	120,569

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

³ Type of Notes Payable	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	2020 Amort.of Mort. Acq Costs	² Bal. 01/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX			XXXX	XXXX		XXXX		

*See Instructions

a

b

c

Total Fixed Interest a + b + c (4520.8) = 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. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
Dedham Institution for Savings	No	0	1,870,400	04/15/2020	0	1,870,400	1	13,236
Ellis Avenue Realty Associates	Yes	250,000	0	01/01/2017	0	250,000	0	0

Total Working Capital Interest

(4430.0) 3

13,236

Total Working Capital Debt

(2100.0 less 2160.0)

250,000

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. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

4440 Other Expenses 16,935

Pension plan trustee fees 8445

Resident property replacement 2197

Miscellaneous taxes & fees 4813

Sales & use tax 651

Donations 300

Miscellaneous 529

16,935

Schedule 21: Realty Company Balance Sheet

(This information must be taken directly from the HCF-2-NH, Schedule 5)

ASSETS**HCF-2-NH CURRENT ASSETS**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1020.0	Checking Account	49,582		
1030.0	Short-Term Investments			
1050.0	Other	938,819		
1010.0	Total Cash		988,401	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	250,000		
1185.0	Other Loans Receivable			
1150.0	Total Loans Receivable		250,000	
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance			
1300.0	Other Prepaid Expenses *			
1260.0	Total Prepaid Expenses			
1310.0	Other Current Assets			
1005.0	TOTAL CURRENT ASSETS			1,238,401

HCF-2-NH NON-CURRENT ASSETS

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	100,953		
1510.0	Land – Book Value		100,953	
1521.1	Building – Cost	3,298,508		
1522.2	Building – Accum. Deprc.	(3,298,508)		
1520.0	Building – Book Value		0	
1611.1	Building Improvements - Cost			
1612.2	Building Improvements – Accum. Deprc.	()		
1610.0	Building Improvements – Book Value			
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	()		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap.Improvements – Accum. Deprc.	()		
1615.0	HCF Cap.Improvements – Book Value			
1651.1	Equipment – Cost	341,201		
1652.2	Equipment – Accum. Deprc.	(341,201)		
1650.0	Equipment – Book Value		0	
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap.Equipment – Accum. Deprc.	()		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	()		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost			
1710.2	Software – Accum. Deprc.	()		
1710.0	Software – Book Value			
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	()		
1715.0	HCF Cap.Software – Book Value			
1500.0	TOTAL - FIXED ASSETS			100,953

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	()		
1979.0	Construction in Progress			
1980.0	Other			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			1,339,354

Liabilities and Net Worth**HCF-2-NH Current and Long-Term Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Notes and Loans Payable			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates			
2130.0	Banks			
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt			
2240.0	Accrued Taxes - Realty and Management			
2295.0	Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			
Long Term Liabilities				
2310.0	Mortgages			
2320.0	Other Long-Term Debt			
2300.0	TOTAL LONG-TERM LIABILITIES			

Net Worth – Not-For-Profit

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Net Assets			
2410.0	Unrestricted			
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
2400.0	TOTAL NET ASSETS			

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	1,280,919		
2530.0	Proprietor Drawings	()		
2540.0	Partnership Drawings	(1,038,086)		
2545.0	Contributions			
2550.0	Net Profit / (Loss) Year-to-Date	1,096,521		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		1,339,354	

Net Worth – Corporate

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2620.0	Capital Stock			
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	()		
2650.0	Retained Earnings			
2610.0	TOTAL CORPORATION			

2500.0	TOTAL NET WORTH			1,339,354
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			1,339,354
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* See Instructions

Schedule 22: Realty Company Statement of Income and Expense

(This information must be taken directly from the HCF-2-NH, Schedule 2)

INCOME

3510.0	Rental from Nursing Facility	1,272,000	
3520.0	Other Rental *		
3530.0	Other Income *	1,374	
3540.0	Recoverable Fixed Income		
3500.0	TOTAL INCOME		1,273,374

9540.0	Taxes, Real Estate	168,248	0	168,248
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)			0
9547.0	Other (Explain on sch 20)			0
9550.0	Building Depreciation			0
9560.8	Building Improvement Depreciation			0
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation			0
9571.0	HCF Capitalization-Equipment Depreciation			0
9575.0	Software/Limited Life Assets Depreciation			0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation			0
9580.0	Insurance-Building, Building Improvement & Equipment			0
3540.0	Recoverable Fixed Income (above)			()
9950.2	SUBTOTAL: FIXED COSTS	168,248	0	168,248
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	8,605	0	8,605
9545.5	Interest on Working Capital *			
9546.0	Interest on Late Payments, Penalties *			
9530.0	SUBTOTAL: NON-ALLOWABLE EXP			
9500.0	TOTAL HCF-2-NH EXPENSES	176,853	0	176,853

1 For Fixed Cost expenses, the Non-Allowable portion should be the difference between the Reported Expenses and the Allowable Fixed Costs on Schedule 4 of the HCF-2-NH.

* Non-Allowable Expense

Schedule 23**Realty Company Mortgages and Notes Payable Supporting Fixed Assets ¹****(This information must be taken directly from the HCF-2-NH, Schedule 9)**

³ Type of Notes Payable	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	2020 Amort.of Mort. Acq Costs	² Bal. 01/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX			XXXX	XXXX		XXXX		

*See
Instructions

a

b

c

Total Fixed Interest a + b + c (9545.0) =

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. For new loans in 2020, post the beginning mortgage balance of the loan in this column.

3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Schedule 24**Realty Company Detail of Other Operating Expenses****(This information must be taken directly from the HCF-2-NH, Schedule 3)**

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
Accounting	8,074	0	8,074
Annual report	500	0	500
Service fee	31	0	31
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	8,605	0	8,605
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	8,605	0	8,605

Section A**Submission Attestation Sections**

Signatures are required to submit this cost report electronically. There are three sections that require signature: (A) Preparer certification, (B) Accuracy of Reported Costs certification by Owner, Partner or Officer and (C) Use of Public Funds certification by Owner, Partner, Officer or Administrator.

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below Name of Preparer other than Owner, Partner or Officer :

Firm Name:	Brady and Company, PC
Preparer's Last Name:	Brady
Middle Name:	P.
First Name :	Thomas
Title :	Certified Public Accountant
Preparer's Address:	c/o Brady and Company
Phone Number:(###-###-####)	781-275-7400
Type of service performed by preparer:	Compilation

By checking the box below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Brady,P.,Thomas - Bra8481
Date of Authorization (MO/DA/YR):	06/29/2021
Submitter's acknowledgement:	X

Section B**Section B - Accuracy of Reported Costs:**

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name : ELLIS NURSING HOME

Vendor Payment Number : 0908029

Reporting Period : 01/01/2020 to 12/31/2020

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. 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 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.

Enter the Name of the Owner, Partner, or Officer authorizing this certification:

Last Name:	Franchi
First Name :	Anthony
Middle Name:	
Title :	President

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Franchi,,Anthony - Fra8480
Date of Authorization (MO/DA/YR):	06/29/2021
Submitter's acknowledgement:	X

Section C**Section C - Use of Public Funds:****CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR**

Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, the facility representative whose signature appears below, hereby certifies to the best of his/her knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury

Enter below the Name of the Owner, Partner, Officer or Administrator authorizing this certification:

Last Name:	Franchi
First Name :	Anthony
Middle Name:	
Title :	President

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Franchi,,Anthony - Fra8480
Date of Authorization (MO/DA/YR):	06/29/2021
Submitter's acknowledgement:	X



Center for Health Information and Analysis
501 Boylston Street
Boston, MA 02116
(617) 701-8100
TTY (617) 988-3175