

Skilled Nursing Facility Cost Report**HANNAH B G SHAW HOME FOR AGED**

Filing Year: 2022

Date: 11/28/2023

Time: 1:45 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	HANNAH B G SHAW HOME FOR AGED
1.2	MassHealth Provider ID	110025912A
1.3	Federal Employer Tax ID	042135768
1.4	VPN	0910198
1.5	Is the above information correct?	Yes
1.6	Facility Number	00851
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	299 Wareham Street
1.11	City	Middleboro
1.12	Zip	02346
1.13	Telephone	+1 (508) 947-0332
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	The Hannah BG Shaw Home, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	021369
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarasonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,976,026	10,619	2,986,645
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,751,498	131,339	2,882,837
1.5	Medicare Managed Care (Part C)		44,483	44,483
1.6	MassHealth Fee-for-Service	2,802,732	3,294	2,806,026
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State	61,122		61,122
1.12	Medicaid Patient Paid Amount	718,227		718,227
1.13	DTA & EAEDC	1,407,787		1,407,787
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	371,104		371,104
100	Total Nursing Facility Revenue	11,088,496	189,735	11,278,231

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,080,173
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	118,970
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	22,832
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	39,268
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,261,243

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	4,572
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Unrealized Gain/Loss	(726,227)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Shaw Trust	296,278
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Stimulus Incme	606,278
4.5	Other Endowment and Non-Recoverable Revenue		899,272
400	Total Endowment and Non-Recoverable Revenue		1,080,173

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	12,539,474

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	132,265		132,265
1.2	Director of Nurses: Employee Benefits	19,930		19,930
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,625		12,625
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	164,820		164,820
1.7	Registered Nurses: Salaries	896,826		896,826
1.8	Registered Nurses: Employee Benefits	135,135		135,135
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	85,601		85,601
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	193,345	0	193,345
1.200	Subtotal: Registered Nurses Expenses	1,310,907		1,310,907
1.12	Licensed Practical Nurses: Salaries	1,443,099		1,443,099
1.13	Licensed Practical Nurses: Employee Benefits	217,448		217,448
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	137,742		137,742
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	283,169	0	283,169
1.300	Subtotal: Licensed Practical Nurses Expenses	2,081,458		2,081,458
1.17	Certified Nurse Aides: Salaries	1,626,251		1,626,251
1.18	Certified Nurse Aides: Employee Benefits	245,042		245,042
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	155,221		155,221
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	460,395	0	460,395
1.400	Subtotal: Certified Nurse Aides Expenses	2,486,909		2,486,909

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,044,094		6,044,094

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,044,094		6,044,094

Administrative and General Expenses

Table 2		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
2.1	Administration: Salaries	176,705		176,705
2.2	Administration: Employee Benefits	26,627		26,627
2.3	Administration: Payroll Taxes incl Workers Comp.	16,866		16,866
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	220,198		220,198
2.7	Clerical Staff: Salaries	533,454		533,454
2.8	Clerical Staff: Employee Benefits	80,382		80,382
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	50,917		50,917
2.10	Clerical Staff: Purchased Service	141,629		141,629
2.200	Subtotal: Clerical Staff Expenses	806,382		806,382
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	35,248		35,248
2.12	Office Supplies	45,588		45,588
2.13	Telecommunications (e.g. Internet, Phone)	57,036		57,036

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	231		231
2.16	Advertising: Help Wanted	16,750		16,750
2.17	Licenses and Dues: Patient Care Related Portion	39,278		39,278
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	71,297		71,297
2.20	Insurance: Malpractice & General Liability	95,132		95,132
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	132,591	132,591	0
2.23	Non-Allowable A & G Expenses	219,848	219,848	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	712,999		360,560
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,739,579		1,387,140
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		22,832	22,832
2.500	Subtotal: Administrative & General Recoverable Income	0		22,832
200	Total: Net Administrative & General Expenses After Recoverable Income	1,739,579		1,364,308

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	PY Expenses	3
2A.2	Donations	975
2A.3	Misc. Expenses	694
2A.4	Director/Officers Fees	40,000
2A.5	Investment Expense	54,791
2A.6	Hairdresser Expense	36,128
2A.100	Subtotal: Other A&G Expenses	132,591

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,132
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	2,496
2B.7	Key Person Insurance	10,985
2B.8	Management Company Fees	
2B.9	Management Consultants	27,478
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	2,325
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	131,369
2B.15	User Fee Assessment	42,063
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	219,848

Variable Expenses		
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Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	185,860		185,860
3.2	Staff Dev. Coord.: Employee Benefits	28,006		28,006
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	17,740		17,740
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	231,606		231,606
3.5	Plant Operation: Salaries	329,778		329,778
3.6	Plant Operation: Employee Benefits	49,691		49,691
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	31,477		31,477
3.8	Plant Operation: Purchased Service	195,819		195,819
3.9	Plant Operation: Supplies and Expenses	52,451		52,451
3.10	Plant Operation: Utilities	303,461		303,461
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	962,677		962,677
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	23,909		23,909
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	23,909		23,909
3.18	Dietary: Salaries	779,101		779,101
3.19	Dietary: Employee Benefits	117,396		117,396
3.20	Dietary: Payroll Taxes incl Workers Comp.	74,364		74,364
3.21	Dietary: Food	409,442		409,442
3.22	Dietary: Purchased Service	2,173		2,173
3.23	Dietary: Supplies and Expenses	32,990		32,990
3.400	Subtotal: Dietary Expenses	1,415,466		1,415,466
3.24	Housekeeping/Laundry: Salaries	458,137		458,137
3.25	Housekeeping/Laundry: Employee Benefits	69,032		69,032
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	43,729		43,729

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3.27	Housekeeping/Laundry: Purchased Service	59,366		59,366
3.28	Housekeeping/Laundry: Supplies and Expenses	57,044		57,044
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	687,308		687,308
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	46,063		46,063
3.37	Unit Clerk & Medical Records: Employee Benefits	6,941		6,941
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,397		4,397
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	57,401		57,401
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	103,215		103,215
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	15,553		15,553
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,852		9,852
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	128,620		128,620
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	119,996		119,996
3.49	Social Service Worker: Employee Benefits	18,081		18,081
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	11,453		11,453
3.51	Social Service Worker: Purchased Service	535		535

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3.1000	Subtotal: Social Service Worker Expenses	150,065		150,065
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	146,397		146,397
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	376,450	376,450	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	522,847		146,397
3.64	Recreational Therapy/Activities: Salaries	431,020		431,020
3.65	Recreational Therapy/Activities: Employee Benefits	64,947		64,947
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	41,140		41,140
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	23,851		23,851
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	560,958		560,958
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0

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3.78	Travel: Motor Vehicle Expense	41,348		41,348
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	43,617		43,617
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	6,000		6,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	241,509	241,509	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	200,932		200,932
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	9,773		9,773
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	543,179		301,670
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,284,036		4,666,077
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		39,268	39,268
3.1800	Subtotal: Variable Recoverable Income	0		39,268
300	Total: Net Variable Expenses Including Recoverable Income	5,284,036		4,626,809

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	853,362	(59,055)	912,417
4.2	Long-Term Interest Expense SNF-CR	427,075		427,075
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	35,000		35,000
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,315,437		1,374,492
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,315,437		1,374,492

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,383,146		13,471,803
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	14,383,146		13,409,703

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	11,278,231
1B.2	Other Revenue	62,100
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	11,340,331
1B.4	Salaries and Wages	7,261,771
1B.5	Employee Benefits	1,787,335
1B.6	Supplies and Other (including Payroll Taxes)	3,922,234
1B.7	Interest Expense	427,075
1B.8	Provision for Bad Debt	131,369
1B.9	Depreciation and Amortization Expenses	853,362
1B.200	Total Operating Expenses	14,383,146
1B.300	Income(Loss) from Operations	(3,042,815)
	Non-Operating Income and Expenses	
1B.10	Interest Income	118,970
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	1,080,173
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,843,672)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	12,539,474
2.2	Total Nursing Expenses (Schedule 3)	6,044,094
2.3	Total Administrative and General Expenses (Schedule 3)	1,739,579
2.4	Total Variable Expenses (Schedule 3)	5,284,036
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,315,437
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,383,146
200	Cost Reported Net Income(Loss)	(1,843,672)

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,843,672)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,843,672)

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SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	458,131
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	141,185
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	963,689
1.6	Less Reserve for Bad Debt	(100,000)
1.100	Subtotal: Net Patient Accounts Receivable	863,689
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	12,368
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	134,919
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	26,805
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	132,720
100	Total Current Assets	1,769,817

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Intangible Assets	118,291
1A.2	Deposits	14,429
1A.3		
1A.100	Subtotal: Other Current Assets	132,720

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	360,140
2.2	Buildings	9,833,688
2.3	Improvements	5,283,425
2.4	Equipment	217,743
2.5	Software/Limited Life Assets	56,885
2.6	Motor Vehicles	35,135
200	Total Non-Current Fixed Assets	15,787,016

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	4,530,298
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	186,910
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(33,747)
3.100	Net Mortgage Acquisition Costs	153,163
300	Total Non-Current Assets	4,683,461

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	22,240,294

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	247,267
5.2	Accrued Expenses	26,161
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	606,062
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	(413,549)
500	Total Current Liabilities	465,941

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Derivatives	(413,549)
5A.100	Subtotal: Other Current Liabilities	(413,549)

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	11,643,501
6.2	Due to Related Parties, Subsidiaries, and Affiliates	406,222
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	12,049,723

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,515,664

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	11,568,305		11,568,305
8A.2	Prior Period Adjustment(s)	(3)		(3)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,843,672)		(1,843,672)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	9,724,630	0	9,724,630

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Prior Period Adjustments**NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.**

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	(3)
8D.100	Subtotal: Prior Period Adjustments	(3)

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	22,240,294

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets

Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	360,140			360,140				360,140
1.2	Building	18,708,113			18,708,113	(8,254,474)	(619,951)	(8,874,425)	9,833,688
1.3	Improvements	6,303,830	162,157		6,465,987	(1,077,282)	(105,280)	(1,182,562)	5,283,425
1.4	Equipment	1,477,469			1,477,469	(1,163,520)	(96,206)	(1,259,726)	217,743
1.5	Software/Limited Life Assets	158,623			158,623	(69,813)	(31,925)	(101,738)	56,885
1.6	Motor Vehicles	208,245			208,245	(173,110)		(173,110)	35,135
100	Total	27,216,420	162,157	0	27,378,577	(10,738,199)	(853,362)	(11,591,561)	15,787,016

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	362,777					362,777				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	18,708,113					18,708,113	3.05%	619,951	(152,248)	467,703
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	6,169,514		162,157			6,331,671	5.00%	105,280	211,303	316,583
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,450,513					1,450,513	10.00%	96,206		96,206

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	158,623				158,623	33.33%	31,925		31,925
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	26,849,540	0	162,157	0	0	27,011,697	853,362	59,055	912,417

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1941
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	30,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	67
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	62,592
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	21,487
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	4.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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<i>Changes in Facility or Realty Company Ownership</i>					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,128,009

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,843,672)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	853,362
2.3	Increases (Decreases) to Cash Provided by Operating Activities	790,268
200	Net Cash from Operating Activities	(200,042)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(162,157)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(162,157)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(307,678)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(307,678)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(669,877)
500	Cash and Cash Equivalents (End of Year)	458,132

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	04/08/2021	67	40		107	107
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	67				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,545			3,855		12,288
2.2	Residential Care	4,016					
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	8,561	0	0	3,855	0	12,288

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
							1,535	22,223
				365		9,169		13,550
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	365	0	9,169	1,535	35,773

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	270
3.2	0140.1	Number of MassHealth Admissions During Year	22
3.3	0150.0	Number of Discharges During Year	275
3.4	0190.0	Average Length of Stay	130
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	848,808	23,448.8	1,339,864	40,564.5	1,440,887	63,586.4
1.2	Total Overtime Wages	20,746	399.2	51,926	937.5	106,711	3,027.6
1.3	Total Shift Differential	27,272		51,310		78,653	
1.4	Total Other Differentials						
100	Total	896,826	23,848.0	1,443,100	41,502.0	1,626,251	66,614.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	3.00	1.00	3.00	4.00
2.2	Licensed Practical Nurses	2.00	3.00	1.00	3.00	4.00
2.3	Certified Nurse Aides	2.00	3.00	1.00	3.00	4.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	2.0	4,160.0
3.2	Plant Operations	4	5.2	10,820.7
3.3	Dietary Staff	1	1.0	2,080.0
3.4	Dietician	37	15.7	32,652.8
3.5	Housekeeping/Laundry Staff	19	11.8	24,625.2
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,902.8
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.1	2,241.9
3.9	Social Services Staff	3	1.6	3,320.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	16	9.9	20,592.9
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	12	8.0	16,545.8
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	18	11.5	23,848.0
3.19	Licensed Practical Nurses	37	20.0	41,502.0
3.20	Certified Nurse Aides	70	32.0	66,614.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	223	122.7	255,066.1

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	2,011.8	148,253	1,385.5	88,331	3,781.0	132,795		
4.3	Coastal Care Nursing Associates, LLC	T3ML	141.3	13,294	67.3	4,731				
4.4	Complete Staffing Soutlions Inc	TNOD			1,002.1	52,375				
4.5		TOIY					51.5	2,113		
4.6	Loyal Nursing Services Corporation	TJOM	8.8	648	105.8	7,575	94.5	3,443		
4.7	Intelycare, Inc.	TM7F	2,219.0	31,150	22.1	130,157	8,755.8	322,044		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,380.9	193,345	2,582.8	283,169	12,682.8	460,395	0.0	0
400	Total Temporary Nursing Service Agency Expenses		4,380.9	193,345	2,582.8	283,169	12,682.8	460,395	0.0	0

Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Donnelly	Kristine	Executive Director		199,765			199,765		
5.2	Alphonse	Nancy	Director of Nurses		141,709			141,709		
5.3	DaCruz	Ashleigh	Nursing Supervisor		128,789			128,789		
5.4	Dempsey	Jessica	Infection Control		121,101			121,101		
5.5	Bolton	Michelle	Resident Care Coord		118,254			118,254		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Wylie	David	President	Other	140	11,500			11,500
6C.2	Coe	Timothy	Treasurer	Other	120	8,500			8,500
6C.3	Casllan	Susan	Security	Other	100	7,500			7,500
									27,500

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Citizens	No	07/28/20 18	07/28/2047		56,941		186,910	6,230
100	TOTALS								186,910	6,230

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
11,951,179		307,678			11,643,501		420,845		427,075
					11,643,501		420,845	0	427,075

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 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.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/10/2023 9:41AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/10/2023 9:41AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/10/2023 9:42AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/10/2023 2:23PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarasonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/10/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: 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, I hereby certify to the best of my 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.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	10/10/2023
2.3	Last Name	Donnelly
2.4	First Name	Kristine
2.5	Middle Name	M.
2.6	Title	Controller
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request