

Skilled Nursing Facility Cost Report**HANNAH DUSTON HEALTHCARE CTR.**

Filing Year: 2023

Date: 12/19/2024

Time: 1:01 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	HANNAH DUSTON HEALTHCARE CTR.
1.2	MassHealth Provider ID	110026066C
1.3	Federal Employer Tax ID	042764366
1.4	VPN	0950019
1.5	Is the above information correct?	Yes
1.6	Facility Number	00335
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	126 Monument Street
1.11	City	Haverhill
1.12	Zip	01832
1.13	Telephone	+1 (978) 373-1747
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 Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Greenleaf VI II, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Hannah Duston Healthcare Center
1.20	List realty company names as reported on each realty company cost report.	Hannah Duston Associates Limited Partnership
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	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9600
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9600
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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	2,449,786	0	2,449,786
1.2	Commercial Managed Care	199,528	0	199,528
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	3,753,578	56,951	3,810,529
1.5	Medicare Managed Care (Part C)	745,786	78,649	824,435
1.6	MassHealth Fee-for-Service	4,084,177	0	4,084,177
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	2,741,581	0	2,741,581
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	567,409	0	567,409
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	381,318	0	381,318
100	Total Nursing Facility Revenue	14,923,163	135,600	15,058,763

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	58,673
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	20,425
3.6	Prior Year Retroactive Revenue	61,638
3.7	Interest Income	(1,141)
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	70,290
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	209,885

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)	Non IRS Def Comp Offset	1,601
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Lab Testing - Employee	57,072
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		58,673

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	15,268,648

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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	145,008		145,008
1.2	Director of Nurses: Employee Benefits	8,555	114	8,441
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	15,551		15,551
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	169,114		169,000
1.7	Registered Nurses: Salaries	741,232		741,232
1.8	Registered Nurses: Employee Benefits	43,729	582	43,147
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	79,492		79,492
1.10	Registered Nurses Purchased Service: Per Diem	8,470		8,470
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	408,369	#Error	408,369
1.200	Subtotal: Registered Nurses Expenses	1,281,292		1,280,710
1.12	Licensed Practical Nurses: Salaries	1,278,889		1,278,889
1.13	Licensed Practical Nurses: Employee Benefits	75,448	1,004	74,444
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	137,152		137,152
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,553,542		1,553,542
1.300	Subtotal: Licensed Practical Nurses Expenses	3,045,031		3,044,027
1.17	Certified Nurse Aides: Salaries	2,025,099		2,025,099
1.18	Certified Nurse Aides: Employee Benefits	119,471	1,591	117,880
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	217,175		217,175
1.20	Certified Nurse Aides Purchased Service: Per Diem	37,719		37,719
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	523,515		523,515
1.400	Subtotal: Certified Nurse Aides Expenses	2,922,979		2,921,388

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	2,966		2,966
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	2,966		2,966
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,421,382		7,418,091

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	7,421,382		7,418,091

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	130,255		130,255
2.2	Administration: Employee Benefits	7,684	102	7,582
2.3	Administration: Payroll Taxes incl Workers Comp.	13,969		13,969
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	151,908		151,806
2.7	Clerical Staff: Salaries	199,228		199,228
2.8	Clerical Staff: Employee Benefits	11,753	156	11,597
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,366		21,366
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	232,347		232,191
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	346,535		346,535
2.12	Office Supplies	177,629		177,629
2.13	Telecommunications (e.g. Internet, Phone)	15,813		15,813

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	9,690	9,690	0
2.16	Advertising: Help Wanted	44,778		44,778
2.17	Licenses and Dues: Patient Care Related Portion	15,117	2,106	13,011
2.18	Continuing Professional Education / Training and Development	1,472		1,472
2.19	Accounting Services (Not related to appeals)	34,401		34,401
2.20	Insurance: Malpractice & General Liability	236,103		236,103
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	18,734		18,734
2.23	Non-Allowable A & G Expenses	1,933,178	1,933,178	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		9,985	9,985
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		276,725	276,725
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		8,965	8,965
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	2,833,450		1,184,151
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,217,705		1,568,148
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	3,217,705		1,568,148

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service	118
2A.2	Consulting Fees - Corp Compliance	4,579
2A.3	Rapid Tests - Influenza	9,777
2A.4	Rapid Test Covid	1,938
2A.5	Special Events - Admin	2,049
2A.6	Sequester Exp - Ancillary	273
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	18,734

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	13,278
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	91,899
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	915,871
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	2,429
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	109,713
2B.15	User Fee Assessment	787,647
2B.16	Other Non-Allowable A&G Expenses	12,341
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	1,933,178

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	118,988		118,988
3.6	Plant Operation: Employee Benefits	7,020	93	6,927
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,761		12,761

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3.8	Plant Operation: Purchased Service	174,175		174,175
3.9	Plant Operation: Supplies and Expenses	70,877		70,877
3.10	Plant Operation: Utilities	304,409		304,409
3.11	Plant Operation: Repairs	28,721		28,721
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	716,951		716,858
3.13	Dietician: Salaries	50,311		50,311
3.14	Dietician: Employee Benefits	2,968	40	2,928
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,395		5,395
3.16	Dietician: Purchased Service	2,473		2,473
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	61,147		61,107
3.18	Dietary: Salaries	577,564		577,564
3.19	Dietary: Employee Benefits	34,074	454	33,620
3.20	Dietary: Payroll Taxes incl Workers Comp.	61,940		61,940
3.21	Dietary: Food	407,355		407,355
3.22	Dietary: Purchased Service	7,662		7,662
3.23	Dietary: Supplies and Expenses	64,107		64,107
3.400	Subtotal: Dietary Expenses	1,152,702		1,152,248
3.24	Housekeeping/Laundry: Salaries	488,849		488,849
3.25	Housekeeping/Laundry: Employee Benefits	28,840	384	28,456
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	52,426		52,426
3.27	Housekeeping/Laundry: Purchased Service	38,919		38,919
3.28	Housekeeping/Laundry: Supplies and Expenses	93,295		93,295
3.29	Housekeeping/Laundry: Linen and Bedding	48,945		48,945
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	751,274		750,890
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		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	131,019		131,019

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3.37	Unit Clerk & Medical Records: Employee Benefits	7,729	103	7,626
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,051		14,051
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	152,799		152,696
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	103,193		103,193
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	6,088	81	6,007
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	11,067		11,067
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	134,737		134,737
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	255,085		255,004
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	232,744		232,744
3.49	Social Service Worker: Employee Benefits	13,731	183	13,548
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	24,960		24,960
3.51	Social Service Worker: Purchased Service	6,147		6,147
3.1000	Subtotal: Social Service Worker Expenses	277,582		277,399
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	60,553		60,553
3.60	Direct Restorative Therapy: Salaries	302,175	302,175	0

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3.61	Direct Restorative Therapy: Benefits	50,233	50,233	0
3.62	Direct Restorative Therapy: Consultants	553,826	553,826	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	966,787		60,553
3.64	Recreational Therapy/Activities: Salaries	121,257		121,257
3.65	Recreational Therapy/Activities: Employee Benefits	7,154	95	7,059
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,004		13,004
3.67	Recreational Therapy/Activities: Purchased Service	4,815		4,815
3.68	Recreational Therapy/Activities: Supplies and Expenses	26,987		26,987
3.69	Recreational Therapy/Activities: Transportation	1,218	1,218	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	174,435		173,122
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	48,000		48,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	1,822		1,822
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	396,654	396,654	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	248,973		248,973
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	8,142		8,142
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	703,591		306,937
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,212,353		3,906,814
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		70,290	70,290
3.1800	Subtotal: Variable Recoverable Income	0		70,290
300	Total: Net Variable Expenses Including Recoverable Income	5,212,353		3,836,524

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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	137,701	(347,235)	484,936
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		411,219	411,219
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	765		765
4.7	Building Insurance Expense REA-CR		7,829	7,829
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		60,550	60,550
4.10	Personal Property Tax Expense SNF-CR	862		862
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	622,558	622,558	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	761,886		966,161
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	761,886		966,161

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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	16,613,326		13,859,214
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	16,613,326		13,788,924

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:	N/A

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	15,058,763
1A.2	Other Revenue	211,026
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	15,269,789
1A.4	Salaries and Wages	6,343,636
1A.5	Employee Benefits	374,244
1A.6	Supplies and Other (including Payroll Taxes)	9,648,032
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	109,713
1A.9	Depreciation and Amortization Expenses	137,701
1A.200	Total Operating Expenses	16,613,326
1A.300	Income(Loss) from Operations	(1,343,537)
	Non-Operating Income and Expenses	
1A.10	Interest Income	(1,141)
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,344,678)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(1,344,678)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
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.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,268,648
2.2	Total Nursing Expenses (Schedule 3)	7,421,382
2.3	Total Administrative and General Expenses (Schedule 3)	3,217,705
2.4	Total Variable Expenses (Schedule 3)	5,212,353
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	761,886
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,613,326
200	Cost Reported Net Income(Loss)	(1,344,678)

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)		(1,344,678)
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)		(1,344,678)

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	304,909
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,183,680
1.6	Less Reserve for Bad Debt	(75,919)
1.100	Subtotal: Net Patient Accounts Receivable	2,107,761
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,374,354
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	158,499
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	44,884
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	20,425
100	Total Current Assets	4,010,832

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	FY 2023 Cost Report Receivable	20,425
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	20,425
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	1,030,529
2.4	Equipment	215,522
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,246,051

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	146,636
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	146,636

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	5,403,519

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	615,510
5.2	Accrued Expenses	731,871
5.3	Due to Insurance Payers	138,441
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	338,353
5.8	State and Federal Taxes Payable	79,126
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	4,200
500	Total Current Liabilities	1,907,501

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	4,200
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	4,200

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	10,377,544
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	10,377,544

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,285,045

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	0	0	0	(5,536,848)	(5,536,848)
8C.2	Prior Period Adjustment(s)					0
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				(1,344,678)	(1,344,678)
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	0	(6,881,526)	(6,881,526)

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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		
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	0
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)	5,403,519

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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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0		0	0	0
1.3	Improvements	1,623,315	122,133	0	1,745,448	(618,834)	(96,085)	(714,919)	1,030,529
1.4	Equipment	1,222,461	69,097	0	1,291,558	(1,034,420)	(41,616)	(1,076,036)	215,522
1.5	Software/Limited Life Assets	39,364	0	0	39,364	(39,364)	0	(39,364)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	2,885,140	191,230	0	3,076,370	(1,692,618)	(137,701)	(1,830,319)	1,246,051

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	0	0	0	0	0	0				
2.2	Land REA-CR	81,037	0	0	0	0	81,037				
2.3	Building SNF-CR	0	0	0	0	0	0		0	0	0
2.4	Building REA-CR	4,752,238	0	0	0	0	4,752,238			118,806	118,806
2.5	Improvements SNF-CR	1,635,335	0	122,133	0	0	1,757,468	5.00%	96,085	0	96,085
2.6	Improvements REA-CR	3,579,673	0	0	0	0	3,579,673	5.00%		178,984	178,984
2.7	Equipment SNF-CR	1,201,650	0	69,097	0	0	1,270,747	10.00%	41,616	0	41,616

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2.8	Equipment REA-CR	494,452	0	0	0	0	494,452	10.00%		49,445	49,445
2.9	Software/Limited Life Assets SNF-CR	39,364	0	0	0	0	39,364	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	11,783,749	0	191,230	0	0	11,974,979		137,701	347,235	484,936

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1965
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	3,051,300
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?	71
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	35,010
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	34,410
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	7.1
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?	Yes

Changes in Facility or Realty Company Ownership					
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)	371,175

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,344,678)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,469,642
200	Net Cash from Operating Activities	124,964

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(191,230)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(191,230)

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	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(66,266)
500	Cash and Cash Equivalents (End of Year)	304,909

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	08/01/2021	128			128	133
1.2	08/01/2023	128	0		128	133
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.	128				
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	6,276	508		5,279	1,599	11,016
2.2	Residential Care						
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)	47				1	284
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	6,323	508	0	5,279	1,600	11,300

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
	9,509						3,091	37,278
								0
								0
								0
								0
								0
								0
								0
								0
	62						30	424
								0
								0
								0
0	9,571	0	0	0	0	0	3,121	37,702

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	444
3.2	0140.1	Number of MassHealth Admissions During Year	31
3.3	0150.0	Number of Discharges During Year	356
3.4	0190.0	Average Length of Stay	106
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	273
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	124

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	705,655	14,555.0	1,155,063	27,816.0	1,807,280	77,436.0
1.2	Total Overtime Wages	13,259	189.0	54,515	917.0	85,569	2,391.0
1.3	Total Shift Differential	22,318		69,311		132,250	
1.4	Total Other Differentials						
100	Total	741,232	14,744.0	1,278,889	28,733.0	2,025,099	79,827.0

<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	2.50	2.50	2.00	3.80	3.80
2.2	Licensed Practical Nurses	2.50	2.50	2.00	3.80	3.80
2.3	Certified Nurse Aides	2.50	2.00	2.00	3.50	3.50

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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		0.0	
3.2	Plant Operations	3	2.0	4,102.0
3.3	Dietary Staff	32	12.7	26,345.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	28	12.5	25,948.0
3.6	Unit Clerk & Medical Records Staff	5	2.9	5,998.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator	1	1.0	1,995.0
3.9	Social Services Staff	4	3.0	6,201.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff		0.0	
3.12	Restorative Therapy - Indirect Staff	4	4.2	8,817.0
3.13	Recreational Staff	3	3.0	6,224.0
3.14	Administration and Officers	2	1.0	2,065.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	14	4.0	8,367.0
3.17	Director of Nurses	2	1.0	2,060.0
3.18	Registered Nurses	26	7.1	14,744.0
3.19	Licensed Practical Nurses	27	13.8	28,733.0
3.20	Certified Nurse Aides	93	38.4	79,827.0
3.21	Resident Care Assistants		0.0	
3.22	Behavioral Health Specialist Staff		0.0	
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	244	106.5	221,426.0

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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			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	2,194.7	172,510	829.0	56,408	5,805.0	216,397		
4.3	North East Med Staff / Kclia, Inc	TXG4	432.8	32,283	483.0	33,646	446.5	16,824		
4.4	Paramount Healthcare Services	TNVC	223.0	16,229	1,827.5	123,783	1,421.3	52,244		
4.5	Advanced Nursing Care, INC.	T3ZH	1,446.9	114,216	4,073.1	288,012	1,743.3	66,394		
4.6	AYA Healthcare	TFG4	77.5	5,813						
4.7	Fireside Staffing, Inc.	TWG5	826.0	60,335	4,871.3	328,261	705.8	25,423		
4.8	Sympathy Care LLC	TGU3	33.4	2,320	3,942.1	258,038	1,045.2	38,366		
4.9	Other		63.3	4,663	6,894.5	464,396	1,344.0	49,461		
4.10	Health Resource Management, Inc	043259587			17.5	998	1,566.5	56,252		
4.11	Mas Medical Staffing, Corp	TJ4S					43.0	2,154		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,297.6	408,369	22,938.0	1,553,542	14,120.6	523,515	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,297.6	408,369	22,938.0	1,553,542	14,120.6	523,515	0.0	0

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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	Arcidi	Alfred	Administrator	Administrative & General	125,947			125,947
5.2	Cole	Linda	LPN	Nursing	119,888			119,888
5.3	Okeke	Cecilia	RN	Nursing	129,860			129,860
5.4	Saini	Pawandeep	MDS Coordinator	Other	119,903			119,903
5.5	Precious	Darko	LPN	Nursing	116,751			116,751

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	Arcidi	Philip	Owner						0
6C.2	Arcidi	Alfred	Owner/Administrator						0
6C.3	Arcidi	Michael	Owner						0
6C.4									0
6C.5									0
6C.6									0
									0

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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1										
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0		0	0	0

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		0

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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
04/10/2024 4:13PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/10/2024 4:13PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/10/2024 4:14PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/10/2024 4:14PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bovolack@marcumllp.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:	04/17/2024

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	04/17/2024
2.3	Last Name	Arcidi
2.4	First Name	Philip
2.5	Middle Name	M.
2.6	Title	Vice President of Finance
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