

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

Filing Year: 2023

Date: 09/19/2024

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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	01/01/2023
1.9	Reporting Period To	12/31/2023
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	02169
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	☐ 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	CliftonLarsonAllen 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)

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	2,701,876	1,939	2,703,815
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	3,446,309	98,116	3,544,425
1.5	Medicare Managed Care (Part C)	0	15,763	15,763
1.6	MassHealth Fee-for-Service	3,168,546	6,898	3,175,444
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	83,848	0	83,848
1.12	Medicaid Patient Paid Amount	873,415	0	873,415
1.13	DTA & EAEDC	1,590,540	0	1,590,540
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	417,519	0	417,519
100	Total Nursing Facility Revenue	12,282,053	122,716	12,404,769

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	1,182,771
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	32,350
3.7	Interest Income	113,395
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	46,236
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	41,137
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	1,415,889

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	12,437
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment Income	1,085,758
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid	84,576
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,182,771

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	13,820,658

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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	124,055		124,055
1.2	Director of Nurses: Employee Benefits	12,315		12,315
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,003		13,003
1.4	Director of Nurses Purchased Service: Per Diem	0		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	149,373		149,373
1.7	Registered Nurses: Salaries	769,239		769,239
1.8	Registered Nurses: Employee Benefits	76,364		76,364
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	80,630		80,630
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	243,874	0	243,874
1.200	Subtotal: Registered Nurses Expenses	1,170,107		1,170,107
1.12	Licensed Practical Nurses: Salaries	1,442,693		1,442,693
1.13	Licensed Practical Nurses: Employee Benefits	143,221		143,221
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	151,221		151,221
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	383,174	0	383,174
1.300	Subtotal: Licensed Practical Nurses Expenses	2,120,309		2,120,309
1.17	Certified Nurse Aides: Salaries	1,851,257		1,851,257
1.18	Certified Nurse Aides: Employee Benefits	183,783		183,783
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	194,045		194,045
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	279,995	0	279,995
1.400	Subtotal: Certified Nurse Aides Expenses	2,509,080		2,509,080

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		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	5,948,869		5,948,869

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	5,948,869		5,948,869

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	169,977		169,977
2.2	Administration: Employee Benefits	16,874		16,874
2.3	Administration: Payroll Taxes incl Workers Comp.	17,817		17,817
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	204,668		204,668
2.7	Clerical Staff: Salaries	573,542		573,542
2.8	Clerical Staff: Employee Benefits	56,937		56,937
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	60,118		60,118
2.10	Clerical Staff: Purchased Service	147,847		147,847
2.200	Subtotal: Clerical Staff Expenses	838,444		838,444
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	46,772		46,772
2.12	Office Supplies	43,311		43,311
2.13	Telecommunications (e.g. Internet, Phone)	59,639		59,639

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	16,250		16,250
2.17	Licenses and Dues: Patient Care Related Portion	37,330		37,330
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	90,331		90,331
2.20	Insurance: Malpractice & General Liability	111,939		111,939
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	126,570	126,570	0
2.23	Non-Allowable A & G Expenses	252,881	252,881	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	785,023		405,572
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,828,135		1,448,684
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		46,236	46,236
2.500	Subtotal: Administrative & General Recoverable Income	0		46,236
200	Total: Net Administrative & General Expenses After Recoverable Income	1,828,135		1,402,448

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2B.1	DONATIONS	597
2B.2	MISCELLANEOUS	6,758
2B.3	OFFICER/DIRECTOR FEES	40,000
2B.4	HAIRDRESSING	37,320
2B.5	INVESTMENT FEES	41,895
2A.100	Subtotal: Other A&G Expenses	126,570

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,554
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	88,295
2B.7	Key Person Insurance	12,079
2B.8	Management Company Fees	
2B.9	Management Consultants	23,418
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	752
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	(16,927)
2B.15	User Fee Assessment	140,710
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	252,881

Variable Expenses				
Table 3		1	2	3

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	183,993		183,993
3.2	Staff Dev. Coord.: Employee Benefits	18,266		18,266
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	19,286		19,286
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	221,545		221,545
3.5	Plant Operation: Salaries	394,054		394,054
3.6	Plant Operation: Employee Benefits	39,119		39,119
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	41,304		41,304
3.8	Plant Operation: Purchased Service	200,933		200,933
3.9	Plant Operation: Supplies and Expenses	66,999		66,999
3.10	Plant Operation: Utilities	333,011		333,011
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,075,420		1,075,420
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	26,726		26,726
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	26,726		26,726
3.18	Dietary: Salaries	881,920		881,920
3.19	Dietary: Employee Benefits	87,551		87,551
3.20	Dietary: Payroll Taxes incl Workers Comp.	92,441		92,441
3.21	Dietary: Food	434,383		434,383
3.22	Dietary: Purchased Service	800		800
3.23	Dietary: Supplies and Expenses	39,933		39,933
3.400	Subtotal: Dietary Expenses	1,537,028		1,537,028
3.24	Housekeeping/Laundry: Salaries	409,787		409,787
3.25	Housekeeping/Laundry: Employee Benefits	40,681		40,681
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	42,953		42,953
3.27	Housekeeping/Laundry: Purchased Service	73,638		73,638

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3.28	Housekeeping/Laundry: Supplies and Expenses	69,049		69,049
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	636,108		636,108
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	55,074		55,074
3.37	Unit Clerk & Medical Records: Employee Benefits	5,467		5,467
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,773		5,773
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	66,314		66,314
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	100,833		100,833
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,009		10,009
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,570		10,570
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	121,412		121,412
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	129,654		129,654
3.49	Social Service Worker: Employee Benefits	12,871		12,871
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	13,590		13,590
3.51	Social Service Worker: Purchased Service	770		770
3.1000	Subtotal: Social Service Worker Expenses	156,885		156,885

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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	161,459		161,459
3.60	Direct Restorative Therapy: Salaries	0	0	0
3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	415,181	415,181	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	576,640		161,459
3.64	Recreational Therapy/Activities: Salaries	384,797		384,797
3.65	Recreational Therapy/Activities: Employee Benefits	38,200		38,200
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	40,334		40,334
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	16,741		16,741
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	480,072		480,072
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	34,763		34,763

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3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	41,206		41,206
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	6,000		6,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	277,094	277,094	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	173,538		173,538
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	10,246		10,246
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	542,847		265,753
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,440,997		4,748,722
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		41,137	41,137
3.1800	Subtotal: Variable Recoverable Income	0		41,137
300	Total: Net Variable Expenses Including Recoverable Income	5,440,997		4,707,585

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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	835,644	(85,555)	921,199
4.2	Long-Term Interest Expense SNF-CR	438,581		438,581
4.3	Long-Term Interest Expense REA-CR			0
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	41,184		41,184
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
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	0	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	1,315,409		1,400,964
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	1,315,409		1,400,964

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	14,533,410		13,547,239
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	14,533,410		13,459,866

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	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	

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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	12,404,769
1B.2	Other Revenue	119,723
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	12,524,492
1B.4	Salaries and Wages	7,470,875
1B.5	Employee Benefits	1,524,743
1B.6	Supplies and Other (including Payroll Taxes)	4,280,494
1B.7	Interest Expense	438,581
1B.8	Provision for Bad Debt	(16,927)
1B.9	Depreciation and Amortization Expenses	835,644
1B.200	Total Operating Expenses	14,533,410
1B.300	Income(Loss) from Operations	(2,008,918)
	Non-Operating Income and Expenses	
1B.10	Interest Income	113,395
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	1,182,771
	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	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(712,752)

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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)	13,820,658
2.2	Total Nursing Expenses (Schedule 3)	5,948,869
2.3	Total Administrative and General Expenses (Schedule 3)	1,828,135
2.4	Total Variable Expenses (Schedule 3)	5,440,997
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,315,409
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,533,410
200	Cost Reported Net Income(Loss)	(712,752)

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)		(712,752)
3.2	Reconciling Item	0	0
3.3	Reconciling Item	0	0
3.4	Reconciling Item	0	0
3.5	Reconciling Item	0	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(712,752)

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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	338,071
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	147,464
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	927,733
1.6	Less Reserve for Bad Debt	(50,000)
1.100	Subtotal: Net Patient Accounts Receivable	877,733
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	180,201
1.9	Interest Receivable	11,972
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	127,476
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	25,187
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	389,289
100	Total Current Assets	2,097,393

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	intangible assets	118,291
1A.2	deposits	270,998
1A.100	Subtotal: Other Current Assets	389,289

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	360,140
2.2	Buildings	9,232,445
2.3	Improvements	5,288,010
2.4	Equipment	156,290
2.5	Software/Limited Life Assets	34,580
2.6	Motor Vehicles	17,529
200	Total Non-Current Fixed Assets	15,088,994

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	4,054,180
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	0
3.5	Mortgage Acquisition Costs	186,910
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(39,978)
3.100	Net Mortgage Acquisition Costs	146,932
300	Total Non-Current Assets	4,201,112

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
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	21,387,499

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	341,660
5.2	Accrued Expenses	44,939
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	0
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	663,125
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,049,724

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	11,325,896
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	11,325,896

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	12,375,620

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	9,724,630	0	9,724,630
8A.2	Prior Period Adjustment(s)	1	0	1
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(712,752)		(712,752)
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	9,011,879	0	9,011,879

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	1
8D.100	Subtotal: Prior Period Adjustments	1
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)	21,387,499

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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	360,140	0	0	360,140				360,140
1.2	Building	18,708,113	0	0	18,708,113	(8,874,425)	(601,243)	(9,475,668)	9,232,445
1.3	Improvements	6,465,987	107,446	0	6,573,433	(1,182,562)	(102,861)	(1,285,423)	5,288,010
1.4	Equipment	1,477,469	33,352	0	1,510,821	(1,259,726)	(94,805)	(1,354,531)	156,290
1.5	Software/Limited Life Assets	158,623	14,430	0	173,053	(101,738)	(36,735)	(138,473)	34,580
1.6	Motor Vehicles	208,245	0	0	208,245	(190,716)	0	(190,716)	17,529
100	Total	27,378,577	155,228	0	27,533,805	(11,609,167)	(835,644)	(12,444,811)	15,088,994

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	0	0	0	0	362,777				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	18,708,113	0	0	0	0	18,708,113	0.00%	601,243	(133,540)	467,703
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	6,331,671	0	107,446	0	0	6,439,117	5.00%	102,861	219,095	321,956
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	1,450,513	0	33,352	0	0	1,483,865	10.00%	94,805	0	94,805

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	158,623	0	14,430	0	0	173,053	33.33%	36,735	0	36,735
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	27,011,697	0	155,228	0	0	27,166,925		835,644	85,555	921,199

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.	0
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

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					0
4.2					0
4.3					0

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)	458,132

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(712,752)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	835,644
2.3	Increases (Decreases) to Cash Provided by Operating Activities	229,880
200	Net Cash from Operating Activities	352,772

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(155,228)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(155,228)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(317,605)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(317,605)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(120,061)
500	Cash and Cash Equivalents (End of Year)	338,071

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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	4,113	0	0	4,882	0	12,663
2.2	Residential Care	3,835	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	0	0	0	0	0	0
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	7,948	0	0	4,882	0	12,663

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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
0	0	0	0	0	0	0	1,673	23,331
				446	0	9,489	0	13,770
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
0	0	0	0	446	0	9,489	1,673	37,101

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	294
3.2	0140.1	Number of MassHealth Admissions During Year	13
3.3	0150.0	Number of Discharges During Year	289
3.4	0190.0	Average Length of Stay	128
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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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	377,150	17,107.2	605,562	39,539.8	556,177	68,320.6
1.2	Total Overtime Wages	11,607	160.8	61,561	901.2	212,087	4,485.4
1.3	Total Shift Differential	380,482		775,570		1,082,993	
1.4	Total Other Differentials						
100	Total	769,239	17,268.0	1,442,693	40,441.0	1,851,257	72,806.0

<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	7	5.7	11,944.8
3.3	Dietary Staff	39	19.0	39,534.0
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	17	9.9	20,513.5
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,094.4
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	3	2.1	4,355.0
3.9	Social Services Staff	2	1.6	3,328.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	0	0.0	0.0
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	15	8.8	18,223.4
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	12	9.5	19,826.6
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	14	8.3	17,268.0
3.19	Licensed Practical Nurses	33	19.4	40,441.0
3.20	Certified Nurse Aides	76	35.0	72,806.0
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	223	124.4	258,654.7

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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									0
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Registered Temporary Nursing Service Agencies

4.2	CONNECTRN INC	TGKV	1,831.5	135,612	2,732.3	187,326	2,341.5	83,473	0.0	0
4.3	Intelycare, Inc.	TM7F	1,429.5	108,262	2,901.6	195,848	5,492.9	196,522		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,261.0	243,874	5,633.9	383,174	7,834.4	279,995	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,261.0	243,874	5,633.9	383,174	7,834.4	279,995	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	Administrative & General	193,298	0	0	193,298
5.2	Alphonse	Nancy	Director of Nursing	Nursing	143,154	0	0	143,154
5.3	Dempsey	Jessica	Infection Control Preventionis t	Nursing	111,352	0	0	111,352
5.4	Bolton	Michelle	Resident Care Coordinator	Other	121,487	0	0	121,487
5.5	Dubuisson	Tonia	Certified Nursing Assistant	Nursing	102,734	0	0	102,734

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		200	11,500	0	0	11,500
6C.2	Coe	Timothy	Treasurer		150	8,500	0	0	8,500
6C.3	Callan	Susan	Secretary		50	3,750	0	0	3,750
									23,750

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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
11,643,501		317,605			11,325,896		432,351		438,581
					11,325,896		432,351	0	438,581

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		
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
05/09/2024 10:21AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/09/2024 10:21AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/09/2024 10:22AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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	CliftonLarsonAllen 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:	05/09/2024

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	05/09/2024
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