

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

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	126 Monument St
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

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	
2.1	Contact Person Name	Matthew Bavalack
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	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bavalack@marcumllp.com

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
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 Bavalack
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	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bavalack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

**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.

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

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	2,678,014	0	2,678,014
1.2	Commercial Managed Care	95,102	0	95,102
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,706,371	111,195	2,817,566
1.5	Medicare Managed Care (Part C)	687,979	45,244	733,223
1.6	MassHealth Fee-for-Service	2,571,312	0	2,571,312
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	2,730,195	0	2,730,195
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	612,105	0	612,105
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	296,009	0	296,009
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>12,377,087</b>	<b>156,439</b>	<b>12,533,526</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	811,056
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	2,282
3.6	Prior Year Retroactive Revenue	126,848
3.7	Interest Income	251
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	57,452
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>997,889</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Income Stimulus Medicare	298,296
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Income Stimulus Fund Medicaid	369,186
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Lab Testing- Employee	106,854
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	HireNow Income	36,720
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>811,056</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>13,531,415</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	119,750	1,000	118,750
1.2	Director of Nurses: Employee Benefits	8,014	115	7,899
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,739		11,739
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>139,503</b>		<b>138,388</b>
1.7	Registered Nurses: Salaries	635,202	4,000	631,202
1.8	Registered Nurses: Employee Benefits	44,179	632	43,547
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	64,709		64,709
1.10	Registered Nurses Purchased Service: Per Diem	1,193		1,193
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	358,944	0	358,944
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,104,227</b>		<b>1,099,595</b>
1.12	Licensed Practical Nurses: Salaries	1,217,484		1,217,484
1.13	Licensed Practical Nurses: Employee Benefits	81,480	1,166	80,314
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	119,345		119,345
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,013,546	0	1,013,546
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,431,855</b>		<b>2,430,689</b>
1.17	Certified Nurse Aides: Salaries	1,677,952	500	1,677,452
1.18	Certified Nurse Aides: Employee Benefits	112,296	1,606	110,690
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	164,482		164,482
1.20	Certified Nurse Aides Purchased Service: Per Diem	26,980		26,980
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	632,869	0	632,869
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,614,579</b>		<b>2,612,473</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	79		79
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>79</b>		<b>79</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>6,290,243</b>		<b>6,281,224</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>6,290,243</b>		<b>6,281,224</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	128,720		128,720
2.2	Administration: Employee Benefits	8,615	123	8,492
2.3	Administration: Payroll Taxes incl Workers Comp.	12,618		12,618
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>149,953</b>		<b>149,830</b>
2.7	Clerical Staff: Salaries	167,078		167,078
2.8	Clerical Staff: Employee Benefits	11,182	160	11,022
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	16,378		16,378
2.10	Clerical Staff: Purchased Service	0		0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>194,638</b>		<b>194,478</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	328,081		328,081
2.12	Office Supplies	165,495	8,803	156,692
2.13	Telecommunications (e.g. Internet, Phone)	17,796		17,796

# Skilled Nursing Facility Cost Report

HANNAH DUSTON HEALTHCARE CTR.

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	4,867	4,867	0
2.16	Advertising: Help Wanted	34,302		34,302
2.17	Licenses and Dues: Patient Care Related Portion	18,567	2,528	16,039
2.18	Continuing Professional Education / Training and Development	4,400		4,400
2.19	Accounting Services (Not related to appeals)	23,280		23,280
2.20	Insurance: Malpractice & General Liability	222,761		222,761
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	6,130		6,130
2.23	Non-Allowable A & G Expenses	1,572,022	1,572,022	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		11,912	11,912
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		301,622	301,622
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		1,917	1,917
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,397,701</b>		<b>1,124,932</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>2,742,292</b>		<b>1,469,240</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		0	0
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>2,742,292</b>		<b>1,469,240</b>



**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Professional Service	15
2A.2	Consulting Fees - Corp Compliance	3,697
2A.3	Rapid Tests - Influenza	1,351
2A.4	Rapid Test Covid	1,067
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>6,130</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	11,731
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	82,767
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	798,259
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	34,334
2B.12	State and Federal Income Taxes	42,000
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	(116,848)
2B.15	User Fee Assessment	712,043
2B.16	Other Non-Allowable A&G Expenses	7,736
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,572,022</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
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
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	90,006		90,006
3.6	Plant Operation: Employee Benefits	6,024	86	5,938
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,823		8,823

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

3.8	Plant Operation: Purchased Service	119,519		119,519
3.9	Plant Operation: Supplies and Expenses	68,221		68,221
3.10	Plant Operation: Utilities	273,449		273,449
3.11	Plant Operation: Repairs	25,596		25,596
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>591,638</b>		<b>591,552</b>
3.13	Dietician: Salaries	51,612		51,612
3.14	Dietician: Employee Benefits	3,454		3,454
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,059		5,059
3.16	Dietician: Purchased Service	2,592		2,592
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>62,717</b>		<b>62,717</b>
3.18	Dietary: Salaries	463,488	750	462,738
3.19	Dietary: Employee Benefits	31,019	444	30,575
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,434		45,434
3.21	Dietary: Food	382,177		382,177
3.22	Dietary: Purchased Service	4,837		4,837
3.23	Dietary: Supplies and Expenses	52,293		52,293
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>979,248</b>		<b>978,054</b>
3.24	Housekeeping/Laundry: Salaries	499,811		499,811
3.25	Housekeeping/Laundry: Employee Benefits	33,450	479	32,971
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	48,994		48,994
3.27	Housekeeping/Laundry: Purchased Service	31,712		31,712
3.28	Housekeeping/Laundry: Supplies and Expenses	86,279		86,279
3.29	Housekeeping/Laundry: Linen and Bedding	44,640		44,640
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>744,886</b>		<b>744,407</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	107,499		107,499

# Skilled Nursing Facility Cost Report

HANNAH DUSTON HEALTHCARE CTR.

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	7,194	103	7,091
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,538		10,538
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>125,231</b>		<b>125,128</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	90,888		90,888
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,415	63	4,352
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	6,466		6,466
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	116,461		116,461
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>218,230</b>		<b>218,167</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	205,537	1,000	204,537
3.49	Social Service Worker: Employee Benefits	13,756	197	13,559
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,148		20,148
3.51	Social Service Worker: Purchased Service	3,168		3,168
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>242,609</b>		<b>241,412</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	34,399		34,399
3.60	Direct Restorative Therapy: Salaries	8,642	8,642	0

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

3.61	Direct Restorative Therapy: Benefits	1,425	1,425	0
3.62	Direct Restorative Therapy: Consultants	467,954	467,954	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>512,420</b>		<b>34,399</b>
3.64	Recreational Therapy/Activities: Salaries	106,467		106,467
3.65	Recreational Therapy/Activities: Employee Benefits	7,125	102	7,023
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,437		10,437
3.67	Recreational Therapy/Activities: Purchased Service	4,443		4,443
3.68	Recreational Therapy/Activities: Supplies and Expenses	24,609		24,609
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>153,081</b>		<b>152,979</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
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	42,000		42,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	3,452		3,452
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	291,731	291,731	0
3.88	Personal Protective Equipment	13,710		13,710

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

3.89	House Supplies Not Resold	203,817		203,817
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	7,395		7,395
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>562,105</b>		<b>270,374</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>4,192,165</b>		<b>3,419,189</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		57,452	57,452
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>57,452</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>4,192,165</b>		<b>3,361,737</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	121,890	(118,806)	240,696
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		404,979	404,979
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	375		375
4.7	Building Insurance Expense REA-CR		7,152	7,152
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		54,706	54,706
4.10	Personal Property Tax Expense SNF-CR	1,241		1,241
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	612,044	612,044	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>735,550</b>		<b>709,149</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>735,550</b>		<b>709,149</b>

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

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>13,960,250</b>		<b>11,878,802</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>13,960,250</b>		<b>11,821,350</b>



**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>

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

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>	<b>Non-Allowable Expenses</b>	<b>Total Allowable Expenses</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1A.1	Net Patient Service Revenue	12,533,526
1A.2	Other Revenue	997,889
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>13,531,415</b>
1A.4	Salaries and Wages	5,561,494
1A.5	Employee Benefits	372,203
1A.6	Supplies and Other (including Payroll Taxes)	8,021,511
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	(116,848)
1A.9	Depreciation and Amortization Expenses	121,890
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>13,960,250</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(428,835)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	
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)	
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(428,835)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(428,835)</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<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		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<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		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Cost Reported Statement of Operations</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	13,531,415
2.2	Total Nursing Expenses (Schedule 3)	6,290,243
2.3	Total Administrative and General Expenses (Schedule 3)	2,742,292
2.4	Total Variable Expenses (Schedule 3)	4,192,165
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	735,550
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>13,960,250</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(428,835)</b>

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(428,835)
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)		(428,835)

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	196,175
1.2	Short-Term Investments	175,000
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,866,257
1.6	Less Reserve for Bad Debt	(75,919)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,790,338</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,492,507
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	2,170
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	152,560
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	95,898
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	8,812,758
<b>100</b>	<b>Total Current Assets</b>	<b>12,717,406</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	FY 2022 Cost Report Receivable	3,970
1A.2	Right of Use Asset	8,953,146
1A.3	Accumulated Amortization - ROU	(144,358)
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>8,812,758</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	1,004,481
2.4	Equipment	188,041
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>1,192,522</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
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	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	0

**Detail of Other Deferred Charges and Non-Current Assets**

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

**Total Assets**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>400</b>	<b>Total Assets</b>	13,909,928



**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	639,186
5.2	Accrued Expenses	335,393
5.3	Due to Insurance Payers	334,949
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	229,447
5.8	State and Federal Taxes Payable	68,006
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	155,295
<b>500</b>	<b>Total Current Liabilities</b>	<b>1,762,276</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1	Deferred Revenue	5,250
5A.2	Lease Liability - CP	150,045
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>155,295</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	9,025,757
6.3	Other Long-Term Debt	8,658,743
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>17,684,500</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>19,446,776</b>

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

<b>Table 8</b>						
<b>Table 8C</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Corporation</b>						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	0	0	0	(5,108,013)	(5,108,013)
8C.2	Prior Period Adjustment(s)				0	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)				(428,835)	(428,835)
8C.7	Dividends Paid					0
<b>8C.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,536,848)</b>	<b>(5,536,848)</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Prior Period Adjustments</b>		
<b>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.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1		
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>13,909,928</b>

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0		0	0	0
1.3	Improvements	1,444,471	178,844	0	1,623,315	(537,689)	(81,145)	(618,834)	1,004,481
1.4	Equipment	1,173,013	49,448	0	1,222,461	(994,873)	(39,547)	(1,034,420)	188,041
1.5	Software/Limited Life Assets	39,364	0	0	39,364	(38,166)	(1,198)	(39,364)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
<b>100</b>	<b>Total</b>	<b>2,656,848</b>	<b>228,292</b>	<b>0</b>	<b>2,885,140</b>	<b>(1,570,728 )</b>	<b>(121,890)</b>	<b>(1,692,618 )</b>	<b>1,192,522</b>

**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.

<b>Table 2</b>		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	1,456,491	0	178,844	0	0	1,635,335	5.00%	81,145	0	81,145
2.6	Improvements REA-CR	3,579,673	0	0	0	0	3,579,673	5.00%		0	0
2.7	Equipment SNF-CR	1,152,202	0	49,448	0	0	1,201,650	10.00%	39,547	0	39,547

# Skilled Nursing Facility Cost Report

HANNAH DUSTON HEALTHCARE CTR.

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

2.8	Equipment REA-CR	494,452	0	0	0	0	494,452	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	39,364	0	0	0	0	39,364	33.33%	1,198	0	1,198
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>11,555,457</b>	<b>0</b>	<b>228,292</b>	<b>0</b>	<b>0</b>	<b>11,783,749</b>		<b>121,890</b>	<b>118,806</b>	<b>240,696</b>

## 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?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	2,952,100
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**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	1,877,041

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(428,835)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(848,739)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(1,277,574)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(228,292)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(228,292)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
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	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,505,866)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>371,175</b>

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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					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.	128				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	6,797	211		3,910	1,738	11,595
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)	67					259
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>6,864</b>	<b>211</b>	<b>0</b>	<b>3,910</b>	<b>1,738</b>	<b>11,854</b>



**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

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
	10,430						1,944	36,625
								0
								0
								0
								0
								0
								0
								0
	68						53	447
								0
								0
								0
0	10,498	0	0	0	0	0	1,997	37,072

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

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

***Patient Statistics - Summary***

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	359
3.2	0140.1	Number of MassHealth Admissions During Year	20
3.3	0150.0	Number of Discharges During Year	255
3.4	0190.0	Average Length of Stay	145
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	196
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	109

**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

<i>Detail of Staff Nursing Services Wages and Hours</i>							
<b>Table 1</b>		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	575,095	16,749.0	1,096,668	30,175.0	1,490,860	68,171.0
1.2	Total Overtime Wages	21,474	343.0	56,757	1,044.0	69,168	2,176.0
1.3	Total Shift Differential	34,633		64,059		117,424	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>631,202</b>	<b>17,092.0</b>	<b>1,217,484</b>	<b>31,219.0</b>	<b>1,677,452</b>	<b>70,347.0</b>

<i>Detail of Nursing Services Shift Differentials</i>						
<b>Table 2</b>		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

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	0	0.0	0.0
3.2	Plant Operations	4	1.2	2,566.0
3.3	Dietary Staff	29	10.9	22,744.0
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	24	12.6	28,542.0
3.6	Unit Clerk & Medical Records Staff	4	3.0	4,668.0
3.7	Quality Assurance	0	0.0	
3.8	MMQ Nurses and MDS Coordinator	2	0.6	1,195.0
3.9	Social Services Staff	6	2.3	4,715.0
3.10	Interpreters	0	0.0	
3.11	Restorative Therapy - Direct Staff	0	0.0	
3.12	Restorative Therapy - Indirect Staff	1	0.1	202.0
3.13	Recreational Staff	4	2.8	5,731.0
3.14	Administration and Officers	1	1.0	2,088.0
3.15	Security Staff	0	0.0	
3.16	Clerical Staff	15	3.8	7,853.0
3.17	Director of Nurses	1	1.0	2,082.0
3.18	Registered Nurses	26	8.2	17,092.0
3.19	Licensed Practical Nurses	31	15.0	31,219.0
3.20	Certified Nurse Aides	77	33.8	70,347.0
3.21	Resident Care Assistants	0	0.0	
3.22	Behavioral Health Specialist Staff	0	0.0	
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>225</b>	<b>96.3</b>	<b>201,044.0</b>

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>			#Error						
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Advanced Nursing Care, INC.	T3ZH	1,787.2	141,574	6,221.0	430,140	490.6	17,863		
4.3	Intelycare, Inc.	TM7F	1,929.1	145,426	1,474.3	91,968	2,857.5	104,771		
4.4	North East Med Staff / Kclia, Inc	TXG4	291.3	21,240	192.3	11,926	1,340.0	40,415		
4.5	Paramount Healthcare Services	TNVC	205.5	15,544	578.5	41,430	2,820.3	113,733		
4.6	AYA Healthcare	TFG4	405.0	34,195						
4.7			34.9	965	6,266.5	437,074	7,439.5	272,370		
4.8	Care Plus Healthcare Staffing Inc	TGV8			16.3	1,008				
4.9	Fireside Staffing, Inc.	TWG5					292.8	10,659		
4.10	Mas Medical Staffing, Corp	TJ4S					1,445.3	73,058		
4.11										
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>4,653.0</b>	<b>358,944</b>	<b>14,748.9</b>	<b>1,013,546</b>	<b>16,686.0</b>	<b>632,869</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>4,653.0</b>	<b>358,944</b>	<b>14,748.9</b>	<b>1,013,546</b>	<b>16,686.0</b>	<b>632,869</b>	<b>0.0</b>	<b>0</b>

# Skilled Nursing Facility Cost Report

HANNAH DUSTON HEALTHCARE CTR.

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

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	162,470			162,470
5.2	Corbett	Erika	Staff Development	Administrative & General	134,606			134,606
5.3	Okeke	Cecilia	RN	Nursing	121,734			121,734
5.4	Saini	Pawandeep	MDS Coordinator	Nursing	90,421			90,421
5.5	Burke	Maryanne	Case Manager-RN	Nursing	103,538	0	0	103,538

## 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						0
6C.3	Arcidi	Michael	Owner						0
6C.4									0
6C.5									0
6C.6									0
									0

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

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

**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										
1.2										
1.3										
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0

**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

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
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0		0	0	0



**Skilled Nursing Facility Cost Report**  
**HANNAH DUSTON HEALTHCARE CTR.**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:27 PM

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

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Ownership and Facility Information".</b>
<b>(3) Related Party Debt</b>
<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'. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Related Party Debt".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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):

# Skilled Nursing Facility Cost Report

HANNAH DUSTON HEALTHCARE CTR.

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

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:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

**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
08/24/2023 11:43AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/24/2023 11:43AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/24/2023 11:44AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/24/2023 11:45AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/24/2023 11:49AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	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 Bavalack
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	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bavalack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	08/24/2023

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

--	--	--

# Skilled Nursing Facility Cost Report

HANNAH DUSTON HEALTHCARE CTR.

Filing Year: 2022

Date: 01/11/2024

Time: 1:27 PM

## 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	<b>[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.</b>	
2.2	Date of Authorization	09/13/2023
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](mailto: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