

**Skilled Nursing Facility Cost Report****SHERRILL HOUSE**

Filing Year: 2022

Date: 11/28/2023

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	SHERRILL HOUSE
1.2	MassHealth Provider ID	110025810A
1.3	Federal Employer Tax ID	042104321
1.4	VPN	0905992
1.5	Is the above information correct?	Yes
1.6	Facility Number	00642
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	135 South Huntington Avenue
1.11	City	Jamaica Plain
1.12	Zip	02130
1.13	Telephone	+1 (617) 731-2400
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.	Sherrill House, 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**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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.

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield`
3.3	Nursing Facility or Firm Name	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)

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## Owner Business Information

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

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

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**SCHEDULE 2 : REVENUE****Nursing Facility Revenue**

<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	1,941,171		1,941,171
1.2	Commercial Managed Care	268,459		268,459
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,755,138	113,361	4,868,499
1.5	Medicare Managed Care (Part C)	1,808,748		1,808,748
1.6	MassHealth Fee-for-Service	10,182,156	147	10,182,303
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,763,940		1,763,940
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>20,719,612</b>	<b>113,508</b>	<b>20,833,120</b>

**Detail of Ancillary Revenue**

<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>		

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**Other Nursing Facility Revenue**

<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	626,942
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	15,191
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	3,847,389
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>4,489,522</b>

**Detail of Endowment and Non-Recoverable Revenue**

<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)	Covid	1,166,309
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	565,945
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment	(1,105,312)
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>626,942</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>25,322,642</b>

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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	250,422		250,422
1.2	Director of Nurses: Employee Benefits	24,379		24,379
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	23,424		23,424
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>298,225</b>		<b>298,225</b>
1.7	Registered Nurses: Salaries	2,714,314		2,714,314
1.8	Registered Nurses: Employee Benefits	264,242		264,242
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	253,890		253,890
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	112,486	82,516	29,970
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>3,344,932</b>		<b>3,262,416</b>
1.12	Licensed Practical Nurses: Salaries	1,193,726		1,193,726
1.13	Licensed Practical Nurses: Employee Benefits	116,211		116,211
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	111,658		111,658
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	549,576	490,514	59,062
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,971,171</b>		<b>1,480,657</b>
1.17	Certified Nurse Aides: Salaries	4,234,672		4,234,672
1.18	Certified Nurse Aides: Employee Benefits	412,251		412,251
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	396,101		396,101
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	10,722	0	10,722
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>5,053,746</b>		<b>5,053,746</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>10,668,074</b>		<b>10,095,044</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		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>10,668,074</b>		<b>10,095,044</b>

## 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	338,481		338,481
2.2	Administration: Employee Benefits	32,951		32,951
2.3	Administration: Payroll Taxes incl Workers Comp.	31,661		31,661
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>403,093</b>		<b>403,093</b>
2.7	Clerical Staff: Salaries	1,780,281		1,780,281
2.8	Clerical Staff: Employee Benefits	173,313		173,313
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	166,523		166,523
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>2,120,117</b>		<b>2,120,117</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	352,851		352,851
2.13	Telecommunications (e.g. Internet, Phone)	112,002		112,002

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	22,611		22,611
2.16	Advertising: Help Wanted	68,465		68,465
2.17	Licenses and Dues: Patient Care Related Portion	73,982		73,982
2.18	Continuing Professional Education / Training and Development	199,543		199,543
2.19	Accounting Services (Not related to appeals)	151,248		151,248
2.20	Insurance: Malpractice & General Liability	250,911		250,911
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	804,743	359,215	445,528
2.23	Non-Allowable A & G Expenses	1,545,041	1,545,041	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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>3,581,397</b>		<b>1,677,141</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>6,104,607</b>		<b>4,200,351</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		3,847,389	3,847,389
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>3,847,389</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>6,104,607</b>		<b>352,962</b>



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**Detail of Other A&G Expenses**

<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Prior Year Adjustment	40,341
2A.2	Professional Services	427,102
2A.3	Medicare Admin Fees	4,493
2A.4	Miscellaneous Expense	38,771
2A.5	Newspaper	13,933
2A.6	Fundraising	280,103
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>804,743</b>

**Detail of Non-Allowable A & G Expenses**

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	158,818
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	103,294
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	28,079
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	131,000
2B.15	User Fee Assessment	1,123,850
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,545,041</b>

**Variable Expenses**

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<b>Table 3</b>		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	250,758		250,758
3.6	Plant Operation: Employee Benefits	42,765		42,765
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	41,089		41,089
3.8	Plant Operation: Purchased Service	345,358		345,358
3.9	Plant Operation: Supplies and Expenses	106,175		106,175
3.10	Plant Operation: Utilities	502,731		502,731
3.11	Plant Operation: Repairs			0
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>1,288,876</b>		<b>1,288,876</b>
3.13	Dietician: Salaries	174,637		174,637
3.14	Dietician: Employee Benefits	17,001		17,001
3.15	Dietician: Payroll Taxes incl Workers Comp.	16,335		16,335
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>207,973</b>		<b>207,973</b>
3.18	Dietary: Salaries	1,195,393		1,195,393
3.19	Dietary: Employee Benefits	116,373		116,373
3.20	Dietary: Payroll Taxes incl Workers Comp.	111,814		111,814
3.21	Dietary: Food	762,760		762,760
3.22	Dietary: Purchased Service	125,321		125,321
3.23	Dietary: Supplies and Expenses			0
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>2,311,661</b>		<b>2,311,661</b>
3.24	Housekeeping/Laundry: Salaries	589,306		589,306
3.25	Housekeeping/Laundry: Employee Benefits	57,370		57,370
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	55,122		55,122

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3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	63,262		63,262
3.29	Housekeeping/Laundry: Linen and Bedding	22,695		22,695
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>787,755</b>		<b>787,755</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service	5,450		5,450
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>5,450</b>		<b>5,450</b>
3.36	Unit Clerk & Medical Records: Salaries	259,094		259,094
3.37	Unit Clerk & Medical Records: Employee Benefits	25,223		25,223
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	24,235		24,235
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>308,552</b>		<b>308,552</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	432,402		432,402
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	32,464		32,464
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	31,193		31,193
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>496,059</b>		<b>496,059</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	281,549		281,549
3.49	Social Service Worker: Employee Benefits	27,409		27,409
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	26,336		26,336
3.51	Social Service Worker: Purchased Service	54,075		54,075

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<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>389,369</b>		<b>389,369</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	340,744		340,744
3.57	Indirect Restorative Therapy: Employee Benefits	33,172		33,172
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	31,872		31,872
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	586,699	586,699	0
3.61	Direct Restorative Therapy: Benefits	111,994	111,994	0
3.62	Direct Restorative Therapy: Consultants		0	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>1,104,481</b>		<b>405,788</b>
3.64	Recreational Therapy/Activities: Salaries	385,178		385,178
3.65	Recreational Therapy/Activities: Employee Benefits	37,498		37,498
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	36,028		36,028
3.67	Recreational Therapy/Activities: Purchased Service	2,700		2,700
3.68	Recreational Therapy/Activities: Supplies and Expenses	31,499		31,499
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>492,903</b>		<b>492,903</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries	188,519		188,519
3.75	Security: Employee Benefits	18,353		18,353
3.76	Security: Payroll Taxes including Workers Comp.	17,633		17,633
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>224,505</b>		<b>224,505</b>

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3.78	Travel: Motor Vehicle Expense	17,368		17,368
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	400		400
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	23,400		23,400
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	813,945	813,945	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	296,064		296,064
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	19,914		19,914
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>1,171,091</b>		<b>357,146</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>8,788,675</b>		<b>7,276,037</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		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>8,788,675</b>		<b>7,276,037</b>

# Skilled Nursing Facility Cost Report

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	1,578,831	(74,410)	1,653,241
4.2	Long-Term Interest Expense SNF-CR	333,398		333,398
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	34,227		34,227
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	117,233		117,233
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>2,063,689</b>		<b>2,138,099</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
<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>2,063,689</b>		<b>2,138,099</b>

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<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>27,625,045</b>		<b>23,709,531</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>27,625,045</b>		<b>19,862,142</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES****Other Business Activities**

<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:	

**Other Business Revenue**

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



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**Other Business Expenses**

<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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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**SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME****Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	20,833,120
1B.2	Other Revenue	3,847,389
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>24,680,509</b>
1B.4	Salaries and Wages	15,384,694
1B.5	Employee Benefits	2,917,883
1B.6	Supplies and Other (including Payroll Taxes)	7,279,239
1B.7	Interest Expense	333,398
1B.8	Provision for Bad Debt	131,000
1B.9	Depreciation and Amortization Expenses	1,578,831
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>27,625,045</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(2,944,536)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	15,191
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	626,942
1B.14	Other Non-Operating Income(Expense)	
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(2,302,403)</b>

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**Detail of Extraordinary Items**

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

**Detail of Changes in Accounting Principles**

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

**Cost Reported Statement of Operations**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	25,322,642
2.2	Total Nursing Expenses (Schedule 3)	10,668,074
2.3	Total Administrative and General Expenses (Schedule 3)	6,104,607
2.4	Total Variable Expenses (Schedule 3)	8,788,675
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,063,689
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>27,625,045</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(2,302,403)</b>

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**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)		(2,302,403)
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)		(2,302,403)

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**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	531,441
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	656,377
1.5	Payer Accounts Receivable	2,511,144
1.6	Less Reserve for Bad Debt	(256,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,255,144</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	3,690,068
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(4,350)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	14,906
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	477,429
<b>100</b>	<b>Total Current Assets</b>	<b>7,621,015</b>

**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Exchange Other	46,219
1A.2	Pledges/Bequests receivable	42,962
1A.3	Swap Liability	388,248
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>477,429</b>

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**Non-Current Fixed Assets**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	860,636
2.2	Buildings	7,335,338
2.3	Improvements	3,748,493
2.4	Equipment	1,198,118
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>13,142,585</b>

**Other Non-Current Assets**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
3.1	Long-Term Investments	6,702,296
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	720,156
3.4	Construction in Progress	168,989
3.5	Mortgage Acquisition Costs	136,316
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(122,706)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>13,610</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>7,605,051</b>

**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	Purchased Goodwill	720,156
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>720,156</b>

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	28,368,651

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,957,341
5.2	Accrued Expenses	882,988
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	2,616,146
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	56,597
<b>500</b>	<b>Total Current Liabilities</b>	5,513,072

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Trust Offset	56,177
5A.2	Vol Legal Plan	420
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	56,597

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	9,224,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>9,224,000</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>14,737,072</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	15,933,978		15,933,978
8A.2	Prior Period Adjustment(s)	4		4
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(2,302,403)		(2,302,403)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>13,631,579</b>	<b>0</b>	<b>13,631,579</b>



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

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Rounding	4
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>4</b>

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

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>28,368,651</b>

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## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	860,636			860,636				860,636
1.2	Building	16,048,704	464,232	(1,026,703)	15,486,233	(7,812,482)	(338,413)	(8,150,895)	7,335,338
1.3	Improvements	25,683,645	60,417		25,744,062	(20,973,085)	(1,022,484)	(21,995,569)	3,748,493
1.4	Equipment	7,938,050	257,983		8,196,033	(6,779,981)	(217,934)	(6,997,915)	1,198,118
1.5	Software/Limited Life Assets	453,586		(270)	453,316	(453,316)		(453,316)	0
1.6	Motor Vehicles				0			0	0
100	<b>Total</b>	<b>50,984,621</b>	<b>782,632</b>	<b>(1,026,973)</b>	<b>50,740,280</b>	<b>(36,018,864)</b>	<b>(1,578,831)</b>	<b>(37,597,695)</b>	<b>13,142,585</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.

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	860,636					860,636				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	16,048,704		464,232		(1,026,703)	15,486,233	2.50%	338,413	74,410	412,823
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	25,677,597		60,417			25,738,014	5.00%	1,022,484		1,022,484
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	7,940,002		257,983			8,197,985	10.00%	217,934		217,934

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2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	177,307				(270)	177,037	33.33%	0	0	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	50,704,246	0	782,632	0	(1,026,973)	50,459,905		1,578,831	74,410	1,653,241

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
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?	60,500,000
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?	196
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	44,656
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	28,683
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	8.5
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?	Yes

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<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)	208,741

**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)	(2,302,403)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,578,831
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,074,067
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>1,350,495</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	(782,632)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(782,632)</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	(245,163)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(245,163)</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	<b>322,700</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>531,441</b>

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**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	09/30/2020	196			196	196
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.	196				
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	3,426	541		6,559	3,645	41,326
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)						
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>3,426</b>	<b>541</b>	<b>0</b>	<b>6,559</b>	<b>3,645</b>	<b>41,326</b>

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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
								55,497
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	55,497

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<b>Patient Statistics - Summary</b>			
<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	505
3.2	0140.1	Number of MassHealth Admissions During Year	15
3.3	0150.0	Number of Discharges During Year	468
3.4	0190.0	Average Length of Stay	119
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	



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**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES*****Detail of Staff Nursing Services Wages and Hours***

<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	2,228,653	50,632.0	1,035,117	20,999.0	3,970,453	141,887.7
1.2	Total Overtime Wages	412,120	2,404.0	120,350	3,395.0	181,476	14,570.3
1.3	Total Shift Differential	39,137		22,636		30,194	
1.4	Total Other Differentials	34,405		15,624		52,548	
<b>100</b>	<b>Total</b>	<b>2,714,315</b>	<b>53,036.0</b>	<b>1,193,727</b>	<b>24,394.0</b>	<b>4,234,671</b>	<b>156,458.0</b>

***Detail of Nursing Services Shift Differentials***

<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	2.00	3.00	2.00	3.00	4.00
2.2	Licensed Practical Nurses	2.00	3.00	2.00	3.00	4.00
2.3	Certified Nurse Aides	1.00	1.00	1.00	2.00	2.00

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## 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			
3.2	Plant Operations	4	3.6	7,535.0
3.3	Dietary Staff	50	27.6	57,379.5
3.4	Dietician	1	1.5	3,196.0
3.5	Housekeeping/Laundry Staff	17	15.9	33,010.5
3.6	Unit Clerk & Medical Records Staff	8	4.7	9,859.5
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	3.7	7,622.5
3.9	Social Services Staff	7	3.1	6,437.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	14	5.7	11,842.0
3.12	Restorative Therapy - Indirect Staff	14	3.3	6,783.0
3.13	Recreational Staff	16	9.5	19,664.1
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	6	4.4	9,049.6
3.16	Clerical Staff	15	12.7	26,334.8
3.17	Director of Nurses	3	1.6	3,227.0
3.18	Registered Nurses	38	25.5	53,036.0
3.19	Licensed Practical Nurses	22	11.7	24,394.0
3.20	Certified Nurse Aides	101	75.2	156,458.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>321</b>	<b>210.7</b>	<b>437,908.5</b>

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<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>		782.9	82,516	4,468.2	490,514				
<b>Registered Temporary Nursing Service Agencies</b>										
4.2		TOIY			47.5	5,282	311.2	10,722		
4.3	CONNECTRN INC	TGKV	322.3	27,508	480.9	52,730				
4.4	Intelycare, Inc.	TM7F	31.6	2,462	15.5	1,050				
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>353.9</b>	<b>29,970</b>	<b>543.9</b>	<b>59,062</b>	<b>311.2</b>	<b>10,722</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>1,136.8</b>	<b>112,486</b>	<b>5,012.1</b>	<b>549,576</b>	<b>311.2</b>	<b>10,722</b>	<b>0.0</b>	<b>0</b>
<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>										
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>									
<b>Table 5</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>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/ Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Stapleton	Patrick	CEO	Administrative & General	341,867			<b>341,867</b>		
5.2	Dame	James	Rehab Director	Other	302,710			<b>302,710</b>		
5.3	Leung	Ivy	RN	Nursing	234,463			<b>234,463</b>		
5.4	Loiseau	Chantal	RN	Nursing	202,930			<b>202,930</b>		
5.5	Celis	Olympia	RN	Nursing	189,775			<b>189,775</b>		

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## Earnings and Compensation Disclosures

<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</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 #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Total Hours</b>	<b>Salary &amp; Benefits</b>	<b>Dividends</b>	<b>Other Compensation</b>	<b>TOTAL</b>
<b>Corporation</b>									
6C.1									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

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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	08/26/20 19	06/02/2024	60		9,965,000	136,316	9,074
1.2	Capital Lease	Leaf Capital	No	12/21/20 21	07/01/2023	60		29,032		
1.3										
<b>100</b>	<b>TOTALS</b>								136,316	9,074

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
9,452,000		228,000			9,224,000	3.270%	323,376		332,450
17,163		17,163			0	7.850%	948		948
					0				0
					9,224,000		324,324	0	333,398

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<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>Beginnin g 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		
<b>200</b>	<b>Total Working Capital Interest</b>						0		0

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## **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):



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

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

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

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

### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/04/2023 2:38PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/04/2023 2:39PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/04/2023 2:39PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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## SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield`
1.2	Nursing Facility or Firm Name	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	<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:	10/04/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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## Section B - Certification by Owner, Partner, or Officer

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

**B) USE OF PUBLIC FUNDS:** Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

**This certification is signed under pains and penalties of perjury.**

2.1	<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	10/10/2023
2.3	Last Name	Altenweg
2.4	First Name	Mark
2.5	Middle Name	A.
2.6	Title	Chief Financial Officer
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