

Skilled Nursing Facility Cost Report**SUNNY ACRES NURSING HOME**

Filing Year: 2022

Date: 01/11/2024

Time: 12:11 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SUNNY ACRES NURSING HOME
1.2	MassHealth Provider ID	110026690A
1.3	Federal Employer Tax ID	042490379
1.4	VPN	0998443
1.5	Is the above information correct?	Yes
1.6	Facility Number	00332
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	254 Billerica Road
1.11	City	Chelmsford
1.12	Zip	01824
1.13	Telephone	+1 (978) 256-1616
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.	N/A
1.19	List the name of the entity that holds the nursing facility license.	Sunny Acres Nursing Home, Inc.
1.20	List realty company names as reported on each realty company cost report.	Merle Realty Trust
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Shirley Eaton
2.2	Nursing Facility or Firm Name	Sunny Acres Nursing Home, Inc.
2.3	Title	President
2.4	Street Address	254 Billerica Road
2.5	City	Chelmsford
2.6	State	MA
2.7	Zip Code	01824
2.8	Phone Number	+1 (978) 256-1616
2.9	Email Address	office@sunnyacres.org

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Ashley Tkowski
3.3	Nursing Facility or Firm Name	Berry, Dunn, McNeil, & Parker, LLC
3.4	Title	Senior Manager
3.5	Street Address	23 Water Street, Suite 101
3.6	City	Bangor
3.7	State	ME
3.8	Zip Code	04401
3.9	Phone Number	+1 (207) 941-1600
3.10	Email Address	atkowski@berrydunn.com
3.11	Type of Accounting Service Performed	Review

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Owner Business Information

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

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

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,967,078		1,967,078
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	826,231	12,991	839,222
1.4	Medicare Fee-For-Service	2,126,998	107,930	2,234,928
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	1,907,330		1,907,330
1.7	MassHealth Managed Care	1,881,565	59,772	1,941,337
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			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	611,696		611,696
100	Total Nursing Facility Revenue	9,320,898	180,693	9,501,591

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	1,307,685
3.2	Endowment and Other Non-Recoverable Revenue	356,389
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	1,183
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,665,257

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MA COVID-19	346,332
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Activity Donations	275
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other	9,782
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		356,389

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	11,166,848

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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	114,751		114,751
1.2	Director of Nurses: Employee Benefits	7,788		7,788
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,416		14,416
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	136,955		136,955
1.7	Registered Nurses: Salaries	490,872		490,872
1.8	Registered Nurses: Employee Benefits	33,319		33,319
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	61,668		61,668
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	282,213	0	282,213
1.200	Subtotal: Registered Nurses Expenses	868,072		868,072
1.12	Licensed Practical Nurses: Salaries	770,974		770,974
1.13	Licensed Practical Nurses: Employee Benefits	52,332		52,332
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	96,857		96,857
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	876,093	0	876,093
1.300	Subtotal: Licensed Practical Nurses Expenses	1,796,256		1,796,256
1.17	Certified Nurse Aides: Salaries	1,166,587		1,166,587
1.18	Certified Nurse Aides: Employee Benefits	79,186		79,186
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	146,556		146,556
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	827,242	0	827,242
1.400	Subtotal: Certified Nurse Aides Expenses	2,219,571		2,219,571

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,020,854		5,020,854

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,020,854		5,020,854

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	149,235		149,235
2.2	Administration: Employee Benefits	786		786
2.3	Administration: Payroll Taxes incl Workers Comp.	18,748		18,748
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	168,769		168,769
2.7	Clerical Staff: Salaries	282,387		282,387
2.8	Clerical Staff: Employee Benefits	6,520		6,520
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	35,476		35,476
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	324,383		324,383
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	77,492		77,492
2.12	Office Supplies	121,091		121,091
2.13	Telecommunications (e.g. Internet, Phone)	25,299		25,299

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	4,988		4,988
2.16	Advertising: Help Wanted	26,213		26,213
2.17	Licenses and Dues: Patient Care Related Portion	5,554		5,554
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	40,157		40,157
2.20	Insurance: Malpractice & General Liability	99,852		99,852
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	503,934		503,934
2.23	Non-Allowable A & G Expenses	133,747	133,747	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,038,327		904,580
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,531,479		1,397,732
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,531,479		1,397,732

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Medicaid User Fee Expense	503,814
2A.2	Bank Fees/Service Charges	120
2A.3		
2A.4		
2A.5		
2A.100	Subtotal: Other A&G Expenses	503,934

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	2,029
2B.2	Licenses and Dues: Not Related to Resident Care	6,416
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	5,611
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	118,191
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	1,500
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	133,747

Variable Expenses				
Table 3		1	2	3

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	15,275		15,275
3.2	Staff Dev. Coord.: Employee Benefits	353		353
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,919		1,919
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	17,547		17,547
3.5	Plant Operation: Salaries	70,531		70,531
3.6	Plant Operation: Employee Benefits	1,629		1,629
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,861		8,861
3.8	Plant Operation: Purchased Service	51,243		51,243
3.9	Plant Operation: Supplies and Expenses	56,864		56,864
3.10	Plant Operation: Utilities	212,161		212,161
3.11	Plant Operation: Repairs	62,215		62,215
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	463,504		463,504
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	39,324		39,324
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	39,324		39,324
3.18	Dietary: Salaries	401,561		401,561
3.19	Dietary: Employee Benefits	9,273		9,273
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,448		50,448
3.21	Dietary: Food	258,670		258,670
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	17,651		17,651
3.400	Subtotal: Dietary Expenses	737,603		737,603
3.24	Housekeeping/Laundry: Salaries	164,484		164,484
3.25	Housekeeping/Laundry: Employee Benefits	3,798		3,798
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	20,664		20,664
3.27	Housekeeping/Laundry: Purchased Service	331,945		331,945

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3.28	Housekeeping/Laundry: Supplies and Expenses	26,909		26,909
3.29	Housekeeping/Laundry: Linen and Bedding	3,621		3,621
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	551,421		551,421
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	66,462		66,462
3.37	Unit Clerk & Medical Records: Employee Benefits	1,534		1,534
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,350		8,350
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	76,346		76,346
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	139,394		139,394
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,219		3,219
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	17,512		17,512
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	160,125		160,125
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	144,563		144,563
3.49	Social Service Worker: Employee Benefits	3,338		3,338
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	18,161		18,161
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	166,062		166,062

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3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	479,494	479,494	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	479,494		0
3.64	Recreational Therapy/Activities: Salaries	99,271		99,271
3.65	Recreational Therapy/Activities: Employee Benefits	2,292		2,292
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,471		12,471
3.67	Recreational Therapy/Activities: Purchased Service	2,373		2,373
3.68	Recreational Therapy/Activities: Supplies and Expenses	10,871	275	10,596
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	127,278		127,003
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	2,629		2,629

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3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	255		255
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	16,500		16,500
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	302,201	302,201	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	517,012		517,012
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	10,066		10,066
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
3.1600	Subtotal: Other Variable Expenses	848,663		546,462
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,667,367		2,885,397
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,667,367		2,885,397

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Capital & Fixed Cost Expenses

Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	73,286	(87,630)	160,916
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		81,867	81,867
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			0
4.7	Building Insurance Expense REA-CR		11,559	11,559
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		148,268	148,268
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	667,769	667,769	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	741,055		402,610
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	741,055		402,610

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	10,960,755		9,706,593
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	10,960,755		9,706,593

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

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

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	1,307,685
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	1,307,685

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses	965,164	965,164	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	965,164	965,164	

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

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	9,501,591
1A.2	Other Revenue	1,664,074
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	11,165,665
1A.4	Salaries and Wages	4,836,986
1A.5	Employee Benefits	318,734
1A.6	Supplies and Other (including Payroll Taxes)	6,696,913
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	73,286
1A.200	Total Operating Expenses	11,925,919
1A.300	Income(Loss) from Operations	(760,254)
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,183
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(759,071)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(759,071)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,166,848
2.2	Total Nursing Expenses (Schedule 3)	5,020,854
2.3	Total Administrative and General Expenses (Schedule 3)	1,531,479
2.4	Total Variable Expenses (Schedule 3)	3,667,367
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	741,055
2.6	Total Other Business Expenses (Schedule 4)	965,164
2.100	Subtotal: Total Facility Expenses	11,925,919
200	Cost Reported Net Income(Loss)	(759,071)

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(759,071)
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)		(759,071)

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	477,839
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,279,292
1.6	Less Reserve for Bad Debt	(80,000)
1.100	Subtotal: Net Patient Accounts Receivable	1,199,292
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	599,655
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	60,060
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,336,846

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	326,787
2.4	Equipment	174,056
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	500,843

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	583,765
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	583,765

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Right of Use Asset	583,765
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	583,765

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,421,454

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	806,331
5.2	Accrued Expenses	691,019
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	32,760
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	271,651
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	169,474
500	Total Current Liabilities	1,971,235

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Revenue	29,824
5A.2	Legacy Security Deposit	139,650
5A.100	Subtotal: Other Current Liabilities	169,474

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	583,765
600	Total Non-Current Liabilities	583,765

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,555,000

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	1,000			1,915,046	1,916,046
8C.2	Prior Period Adjustment(s)				(283,173)	(283,173)
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				(759,071)	(759,071)
8C.7	Dividends Paid				(7,348)	(7,348)
8C.100	Owner's Equity Balance: Current Year	1,000	0	0	865,454	866,454

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment	(283,173)
8D.100	Subtotal: Prior Period Adjustments	(283,173)

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	3,421,454

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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				0				0
1.2	Building				0			0	0
1.3	Improvements	810,207	12,109		822,316	(455,244)	(40,285)	(495,529)	326,787
1.4	Equipment	1,502,588	18,975		1,521,563	(1,314,506)	(33,001)	(1,347,507)	174,056
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	33,294			33,294	(33,294)		(33,294)	0
100	Total	2,346,089	31,084	0	2,377,173	(1,803,044)	(73,286)	(1,876,330)	500,843

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	79,750					79,750				
2.3	Building SNF-CR						0	2.50%	0		0
2.4	Building REA-CR	3,745,700					3,745,700	2.50%		93,643	93,643
2.5	Improvements SNF-CR	415,443		12,108			427,551	5.00%	40,285	(18,907)	21,378
2.6	Improvements REA-CR	411,825				(139,445)	272,380	5.00%		13,619	13,619
2.7	Equipment SNF-CR	319,077		18,975		(15,295)	322,757	10.00%	33,001	(725)	32,276

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2.8	Equipment REA- CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF- CR					0	33.33%	0		0	
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0	
200	Total Claimed Fixed Assets	4,971,795	0	31,083	0	(154,740)	4,848,138		73,286	87,630	160,916

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1972
3.2	What was the date of the most recent assessed property value of this facility?	12/27/2019
3.3	What was the value from the most recent municipal property assessment for this facility?	8,610,900
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?	93
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	53,336
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	32,141
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	8,959
3.10	What is the total acreage of the facility site?	5.2
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,113,396

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	759,071
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	161,945
200	Net Cash from Operating Activities	921,016

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(31,084)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(31,084)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	1
4.3	Cash Flows from Other Financing Activities	(7,348)
400	Net Cash from Financing Activities	(7,347)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	882,585
500	Cash and Cash Equivalents (End of Year)	1,995,981

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	04/15/2021	83			83	93
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.	93				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	4,870	1,998		3,326		7,806
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)	85					95
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,955	1,998	0	3,326	0	7,901

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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
291	6,707						2,320	27,318
								0
								0
								0
								0
								0
								0
								0
	30							210
								0
								0
								0
291	6,737	0	0	0	0	0	2,320	27,528

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	275
3.2	0140.1	Number of MassHealth Admissions During Year	126
3.3	0150.0	Number of Discharges During Year	280
3.4	0190.0	Average Length of Stay	98
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	258
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	5

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	411,518	11,659.5	569,459	22,480.5	628,618	46,847.6
1.2	Total Overtime Wages	51,181	840.8	42,628	733.0	246,306	5,880.3
1.3	Total Shift Differential	28,174		158,887		291,665	
1.4	Total Other Differentials						
100	Total	490,873	12,500.3	770,974	23,213.5	1,166,589	52,727.9

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses			1.00	1.00	1.00
2.2	Licensed Practical Nurses			1.00	1.00	1.00
2.3	Certified Nurse Aides			1.00	1.00	1.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.2	368.5
3.2	Plant Operations	2	1.6	3,255.4
3.3	Dietary Staff	45	11.5	23,917.2
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	5	4.3	8,858.3
3.6	Unit Clerk & Medical Records Staff	2	1.8	3,804.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	1.7	3,528.1
3.9	Social Services Staff	2	1.9	4,054.7
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	6	2.5	5,234.6
3.14	Administration and Officers	2	1.2	2,440.5
3.15	Security Staff			
3.16	Clerical Staff	9	5.2	10,903.6
3.17	Director of Nurses	1	0.9	1,827.8
3.18	Registered Nurses	14	6.0	12,500.3
3.19	Licensed Practical Nurses	31	11.2	23,213.5
3.20	Certified Nurse Aides	51	25.3	52,727.9
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	174	75.3	156,634.4

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Trelyne Homecare and Staffing, LLC	T0EV	540.0	41,002	1,357.0	88,240	14,240.0	512,665		
4.3			51.0	3,927	156.0	10,170	1,000.0	36,041		
4.4	North East Med Staff / Kclia, Inc	TXG4	207.0	15,761	585.0	38,078	58.0	2,087		
4.5	Nurse Advice LLC	TJ3B	786.0	59,777	9,909.0	670,709	4,658.0	177,005		
4.6			97.0	7,378	317.0	20,619	716.0	25,785		
4.7	Advanced Nursing Care, INC.	T3ZH	0.0		287.0	18,716	1,825.0	65,726		
4.8	Xpressions Healthcare Staffing	T1I5			144.0	9,406				
4.9			700.0	154,368						
4.10	Prime Time Healthcare	TMKJ			310.0	20,155				
4.11		TUOV					220.0	7,933		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,381.0	282,213	13,065.0	876,093	22,717.0	827,242	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,381.0	282,213	13,065.0	876,093	22,717.0	827,242	0.0	0

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Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	McGuire	Frank	ADMIN	Administrative & General	168,769			168,769
5.2	Ngugi	Eunice	CNA	Nursing	146,984			146,984
5.3	McNamara	Chelsea	RN Supervisor	Nursing	135,284			135,284
5.4	Ngugi	Simon	Schedule, SR CNA Team Leader	Nursing	132,803			132,803
5.5	Bailey	Veronica	RN	Nursing	127,168			127,168

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	Eaton	Shirley	President	Other			7,348		7,348
6C.2									0
6C.3									0
									7,348

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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										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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
09/11/2023 6:41AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Ashley Tkowski
09/11/2023 6:42AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ashley Tkowski

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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	Ashley Tkowski
1.2	Nursing Facility or Firm Name	Berry, Dunn, McNeil, & Parker, LLC
1.3	Title	Senior Manager
1.4	Street Address	23 Water Street, Suite 101
1.5	City	Bangor
1.6	State	ME
1.7	Zip Code	04401
1.8	Phone Number	+1 (207) 941-1600
1.9	Email Address	atkowski@berrydunn.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/20/2023

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

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/21/2023
2.3	Last Name	
2.4	First Name	
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request