

**SUNNY ACRES NURSING HOME**

Run Date: 10/02/2024

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**SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION**

Organization Information		
Table 1		
Line #		1
Facility Info		
1.1	Facility VPN	0998443
1.2	Facility MMIS Provider ID	110026690A
1.3	Balance Sheet Date	12/01/2023
1.4	Reporting Period: From	01/01/2023
1.5	Reporting Period: To	12/01/2023
Realty Co Info		
1.6	Name of Realty Company	Merle Realty Trust
1.7	Realty Company Organization ID	9225
1.8	Street Address	254 Billerica Road
1.9	City	Chelmsford
1.10	State	MA
1.11	Zip Code	01824
1.12	Phone Number	+1 (978) 256-1616
1.13	Fax	+1 (978) 250-5858
1.14	Legal Status	Other For-Profit
1.15	Is this information correct?	Yes
1.16	Has the realty company changed ownership during the year?	No
1.17	If yes, please enter the transaction date.	

Certifier Information		
Table 2		
2.1	Contact person for this report	[ ] Use login user's information to fill fields below
2.2	Name	Shirley Eaton
2.3	Firm (if not Realty Company)	Merle Realty Trust

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2.4	Title	President
2.5	Street Address	254 Billerica Road
2.6	City	Celmsford
2.7	State	MA
2.8	Zip Code	01824
2.9	Phone Number	+1 (978) 256-1616
2.10	Fax	+1 (978) 250-5858
2.11	E-mail address	office@sunnyacres.org
2.12	Is this information correct?	Yes

**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**

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	<input type="checkbox"/> Use login user's information to fill fields below
3.3	Firm Name / Realty Company	Berry, Dunn, McNeil, & Parker, LLC
3.4	Preparer's Last Name	Tkowski
3.5	Preparer's First Name	Ashley
3.6	Preparer's Middle Name	M
3.7	Title	Senior Manager
3.8	Street Address	23 Water Street, Suite 101
3.9	City	Bangor
3.10	State	ME
3.11	Zip Code	04401
3.12	Phone Number	+1 (207) 941-1600
3.13	Fax	+1 (207) 941-1600
3.14	Email Address	atkowski@berrydunn.com
3.15	Is this information correct?	Yes
3.16	Type of Accounting Service Performed	Review

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**SCHEDULE 2 : INCOME AND EXPENSES**

Income			
Table 1	Column #		1
Line #	Account	Description	Reported
		<b>Rental Income from:</b>	
1.1	3510.1	Nursing Facilities	548,169
1.2	3510.2	Residential Care Facilities	
1.3	3520.0	Other Rental Income	
1.4	3530.0	Other Income	
1.5	3540.0	Recoverable Fixed Income	
<b>100</b>	<b>3500.0</b>	<b>TOTAL INCOME</b>	<b>548,169</b>

Expenses						
<b>Note: If Assets on Schedule 3, Column 1 is not blank, then Depreciation must be reported here on Schedule 2, Table 2 Column 4; it can not be zero.</b>						
Table 2	Column #		1	2	3	4
Line #	Account	Description	Depreciation %	Reported	Non-Allowable Expenses and Add -backs	Allowable
2.1	9550.0	Depreciation: Building	2.50%	193,422	99,779	<b>93,643</b>
2.2	9560.8	Depreciation: Improvements	5.00%	103,709	90,090	<b>13,619</b>
2.3	9570.0	Depreciation: Equipment	10.00%			<b>0</b>
2.4	9575.0	Depreciation: Software/Limited Life Assets	33.33%			<b>0</b>
		<b>Long-Term Interest</b>				
2.5	9545.1	Long Term Interest: Nursing Facilities		195,088	129,403	<b>65,685</b>
2.6	9545.2	Long Term Interest: Residential Care Facilities				<b>0</b>
2.7	9540.0	Real Estate Taxes		149,589	23,147	<b>126,442</b>
2.8	9540.5	Personal Property Taxes				<b>0</b>
2.9	9541.5	MA Corp. Excise Tax Non-Income Portion				<b>0</b>
2.10	9580.0	Insurance: Building, Building Improvements, Equipment		11,559		<b>11,559</b>
2.11	9547.0	Other Fixed Expenses		<b>0</b>		<b>0</b>
2.12	9502.5	Other Operating Expenses		<b>0</b>		<b>0</b>

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2.13	9502.4	Utilities & Plant Operations Expenses		0		0
2.14	9545.5	Interest on Working Capital			0	0
2.15	9546.0	Interest on Late Payments, Penalties			0	0
2.16	3540.0	Recoverable Fixed Income			0	0
200	9500.0	TOTAL REPORTED REA-CR EXPENSES		653,367	342,419	310,948

Detail of Other Fixed Expenses, Account 9547.0		
Table 3	1	2
Line #	Description	Reported
300	SUBTOTAL: OTHER FIXED EXPENSES	0

Detail of Other Operating Expenses, Account 9502.5		
Table 4	1	2
Line #	Description	Reported
400	SUBTOTAL: OTHER OPERATING EXPENSES	0

Detail of Utilities & Plant Operations Expenses, Account 9502.4		
Table 5	1	2
Line #	Description	Reported
500	SUBTOTAL: UTILITIES & PLANT OPERATIONS EXPENSES	0

SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES

Allowable Fixed Assets and Expenses						
Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	1511.3	Land	79,750			79,750
1.2	1521.3	Building	3,745,700			3,745,700
1.3	1611.3	Improvements	272,380			272,380
1.4	1651.3	Equipment				0
1.5	1710.3	Software/Limited Life Assets				0

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**SCHEDULE 4 : BALANCE SHEET**

<b>Current Assets</b>			
<b>Table 1</b>	Column #		<b>1</b>
Line #	<b>Account</b>	<b>Description</b>	<b>Account Balance</b>
	<b><i>Cash and Equivalents</i></b>		
1.1	1025.0	Cash and Equivalents	2,000
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.4	1050.0	Other Cash and Equivalents	
<b>1.100</b>	<b>1010.0</b>	<b>Subtotal: Cash and Equivalents</b>	<b>2,000</b>
	<b><i>Accounts Receivable</i></b>		
1.5	1120.0	Accounts Receivable	
1.6	1130.0	Rent Receivable	
1.7	1140.0	Reserve for Bad Debt	
<b>1.200</b>	<b>1070.0</b>	<b>Subtotal: Accounts Receivable</b>	<b>0</b>
	<b><i>Loans Receivable</i></b>		
1.8	1160.0	Officers/Owners	
1.9	1180.0	Affiliates/Related Parties	
1.10	1185.0	Other	
<b>1.300</b>	<b>1150.0</b>	<b>Subtotal: Loans Receivable</b>	<b>0</b>
	<b><i>Prepaid Expenses and Other Current Assets</i></b>		
1.11	1270.0	Prepaid Interest	
1.12	1280.0	Prepaid Insurance	
1.13	1300.0	Other Prepaid Expenses	
<b>1.400</b>	<b>1260.0</b>	<b>Subtotal: Prepaid Expenses and Other Current Assets</b>	<b>0</b>
1.14	1311.0	Other Current Assets	<b>0</b>
<b>100</b>	<b>1005.0</b>	<b>TOTAL CURRENT ASSETS</b>	<b>2,000</b>

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**Detail of Other Current Assets, Account 1311.0**

<b>Table 2</b>	1	2
Line #	Description	Account Balance
<b>200</b>	<b>SUBTOTAL: OTHER CURRENT ASSETS</b>	<b>0</b>

**Non-Current (Fixed) Assets**

<b>Table 3</b>	Column #		<b>1</b>
Line #	Account	Description	Account Balance
<b>3.1</b>	1511.1	<b>Land - Cost</b>	1,099,430
3.2	1521.1	Building – Cost	3,647,297
3.3	1522.2	Building – Accumulated Depreciation	(1,544,244)
<b>3.100</b>	1520.0	<b>Building - Book Value</b>	<b>2,103,053</b>
3.4	1611.1	Building Improvements – Cost	3,307,152
3.5	1612.2	Building Improvements – Accumulated Depreciation	(2,004,605)
<b>3.200</b>	1610.0	<b>Building Improvements – Book Value</b>	<b>1,302,547</b>
3.6	1631.1	Other Improvements – Cost	424,798
3.7	1632.2	Other Improvements – Accumulated Depreciation	(136,879)
<b>3.300</b>	1630.0	<b>Other Improvements – Book Value</b>	<b>287,919</b>
3.8	1651.1	Equipment – Cost	706,938
3.9	1652.2	Equipment – Accumulated Depreciation	(684,277)
<b>3.400</b>	1650.0	<b>Equipment – Book Value</b>	<b>22,661</b>
3.10	1701.1	Motor Vehicles – Cost	
3.11	1702.2	Motor Vehicles – Accumulated Depreciation	
<b>3.500</b>	1700.0	<b>Motor Vehicles – Book Value</b>	<b>0</b>
3.12	1710.1	Software/Limited Life Assets - Cost	
3.13	1710.2	Software/Limited Life Assets – Accumulated Depreciation	
<b>3.600</b>	1710.0	<b>Software/Limited Life Assets – Book Value</b>	<b>0</b>

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300	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	4,815,610
Deferred Charges and Other Non-Current Assets			
Table 4	Column #		1
Line #	Account	Description	Account Balance
4.1	1975.3	Long Term Investments	
4.2	1975.4	Non-Current Assets Whose Use is Limited	
4.3	1985.0	Other Deferred Charges and Other Non-Current Assets	0
4.4	1979.0	Construction in Progress	
4.5	1975.1	Mortgage Acquisition Cost	28,839
4.6	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	
4.100	1975.0	Subtotal: Unamortized Mortgage Acquisition Cost	28,839
400	1900.0	TOTAL DEFERRED CHARGES AND OTHER NON-CURRENT ASSETS	28,839

Detail of Other Non-Current Assets, Account 1985.0		
Table 5	1	2
Line #	Description	Account Balance
500	SUBTOTAL: OTHER NON-CURRENT ASSETS	0

Table 6			
600	1000.0	TOTAL ASSETS	4,846,449

Current Liabilities			
Table 7	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
7.1	2020.0	Trade Payables	
7.2	2030.0	Accrued Expenses	
7.100	2010.0	Subtotal: Accounts Payable	0
	Total Current Portion of Long-Term Debt		



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7.3	2110.0	Officer, Owner, Related Parties	
7.4	2120.0	Subsidiaries and Affiliates	
7.5	2130.0	Banks	599,777
7.6	2140.0	Motor Vehicles	
7.7	2150.0	Other Short-Term Financing	
7.8	2160.0	Long-Term Debt, Current Portion	4,499,859
<b>7.200</b>	<b>2100.0</b>	<b>Subtotal: Total Current Portion of Long-Term Debt</b>	<b>5,099,636</b>
7.9	2230.0	Total Other Current Liabilities	<b>0</b>
7.10	2240.0	Accrued Taxes – Realty and Management	
<b>700</b>	<b>2005.0</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>5,099,636</b>

**Detail of Other Current Liabilities, Account 2230.0**

<b>Table 8</b>	1	2
Line #	Description	Account Balance
<b>800</b>	<b>SUBTOTAL: OTHER CURRENT LIABILITIES</b>	<b>0</b>

**Non-Current Liabilities**

<b>Table 9</b>	Column #		<b>1</b>
Line #	Account	Description	Account Balance
9.1	2310.0	Mortgages	
9.2	2320.0	Other Long-Term Debt	
<b>9.100</b>	<b>2311.0</b>	<b>Subtotal: Mortgages and Other Long-Term Debt</b>	<b>0</b>
9.3	2330.0	Due to Affiliates/Related Parties	
<b>900</b>	<b>2300.0</b>	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>0</b>

**Total Liabilities**

<b>Table 10</b>			
<b>1000</b>	<b>2800.0</b>	<b>TOTAL LIABILITIES</b>	<b>5,099,636</b>

**Net Worth**

<b>Table 11</b>	Column #		<b>1</b>
Line #	Account	Description	Account Balance
	<b>Corporation</b>		

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11.8	2620.0	Capital Stock	
11.9	2630.0	Additional Paid in Capital	
11.10	2640.0	Treasury Stock	
11.11	2650.0	Retained Earnings	(253,187)
11.300	2610.0	Total Corporation Net Worth	(253,187)
1100	2500.0	TOTAL NET WORTH	(253,187)
Total Liabilities and Net Worth			
Table 12			
1200	2000.0	TOTAL LIABILITIES AND NET WORTH	4,846,449

SCHEDULE 5 : SUMMARY OF LONG-TERM DEBT

This schedule must include all mortgages and notes payable, including those paid in full during the reporting year, whether or not interest expense is incurred. Each new note/mortgage must be reported with all information items filled in completely. New notes/mortgages or enhancements of existing notes/mortgages must be reported on a new line separately.

Mortgages and Notes Supporting Fixed Assets						
Table 1						
Line / Column #	1	2	3	4	5	6
	Borrower Entity	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date
1.1	Merle Realty Trust	1st Mortgage	Lowell Five	No	8/27/2019	9/27/2037
1.2	Merle Realty Trust	1st Mortgage	Lowell Five	No	1/31/2017	1/31/2037
100	TOTALS					
200	Amount Reported for Long-term Interest and Amortization of Mortgage Acquisition Costs (Schedule 2 Line 2.5. Column 2 and Schedule 2 Line 2.6. Column 2)					

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7	8	9	10	11	12	13
Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs	Beginning Loan Balance: Jan 1	Beginning Balance (New Loans)
51	24,456	3,231,086	42,861	2,143	2,770,194	
82	14,913	2,450,000			1,917,511	
			42,861	2,143		

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14	15	16	17	18	19
Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense
102,632			2,667,562		129,403
85,214			1,832,297	0.004%	63,542
			4,499,859		192,945
					195,088

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20	21
Period Expenses	Total Interest, Period Expenses, & Mortgage Acquisition Costs
	131,546
	63,542
0	195,088

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**SCHEDULE 6 : RECONCILIATIONS AND DISCLOSURES****Part 1: Reconciliation of Income and Expenses per Financial Statements to Cost Report**

Net Income / Loss per REA-CR			
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3500.0	Total Income (reported on REA-CR Schedule 2)	548,169
1.2	9500.0	Total Operating Expenses (reported on REA-CR Schedule 2)	653,367
100	2550.0	REA-CR Net Income/(Loss) before reconciling items	(105,198)
Reconciling Items: Items reported on REA-CR but not on Financial Statements			
Table 2	Column #	1	2
Line #		Description	Reported
200	2905.0	Subtotal	0
Reconciling Items: Items Reported on Financial Statements but not on REA-CR			
Table 3	Column #	1	2
Line #		Description	Reported
300	2910.0	Subtotal	0
Table 4			1
400		NET INCOME/(LOSS) PER FINANCIAL STATEMENTS	(105,198)
Please upload an explanation for EACH reconciling item using the upload function on Schedule 7, Section 2 (Footnotes and Explanations).			

**Part 2: Reconciliation of Net Worth**

Corporation							
Table 6	Column #		1	2	3	4	5
Line #	Account Number	Description	Capital Stock	Additional Paid-in	Treasury Stock	Retained Earnings	Total
6.1	2500.0	Balance: PRIOR YEAR				(141,762)	(141,762)
		Increases (decreases):					
6.2	2915.0	Other: Prior Period Adjustment(s)				0	0
6.3	2920.0	Sale of stock					0

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6.4	2925.0	Additional paid-in capital					0
6.5	2550.0	REA-CR Net Income / (Loss)				(105,198)	(105,198)
6.6	2930.0	Dividends paid				(6,227)	(6,227)
6.7	2935.0	Treasury stock Purchased/Sold					0
600		BALANCE: CURRENT YEAR	0	0	0	(253,187)	(253,187)
		Account Number	2620.0	2630.0	2640.0	2650.0	2500.0

Prior Period Adjustments, Account 2915.0

Disclose all facts relative to adjustments(s) and explain below any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.

Table 7	1	2
Line #	Description	Amount
700	TOTAL	0

Part 3: Earnings and Compensation Disclosures

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 11	1	2	3	4	5	6	7	8	9	10
Line #	Account Number	Description	Last Name	First Name	Title	% of Time Devoted	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Corporations										
11.1	2630.0 - Additional Paid in Capital		Eaton	Shirley	President	100.00%		6,227		6,227



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## SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Entity Level Cost Report</b>
<i>Upload Type: Excel Template</i>
Use the template provided to report applicable realty company, real property owner, and/or REIT information.
<b>Note: This information must be submitted in the format of the template provided.</b>
<b>(2) 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>(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 Realty Company and any direct or indirect owners as reported on the template uploaded in accordance with Schedule 7, Section (4) Ownership and Facility Information.
<b>Example:</b> If the owner borrowed monies from the realty company, report the owner as 'Borrower'. If the Realty Company borrowed monies from the owner, list the realty company as 'Borrower'.
<b>Note: This information must be submitted in the format of the template provided.</b>
<b>(4) Ownership and Facility Information</b>
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect realty company owners and the name(s) of any <b>Massachusetts and non-Massachusetts nursing or residential care facilities</b> that own, directly or indirectly, an interest of 5% or more.
<b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Related Party Markup</b>

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*Upload Type: Excel Template*

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.**

### (6) Financial Statement Documentation

*Upload Type: PDF*

Providers must upload financial statement documentation, such as audited, unaudited, reviewed, or compiled financial statements. Uploading these 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):

*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. They are listed in descending order of preference:

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

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

☐ C) Financial Statements Unavailable: The Entity level organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

**Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.**

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File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
5/14/2024 5:30:25 PM	(6) Financial Statement Documentation	Financial Statements.pdf	application/pdf	Ashley Tkowski
5/14/2024 5:31:01 PM	(4) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Ashley Tkowski

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### SCHEDULE 8 : SUBMISSION 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) Certification 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	Firm Name / Realty Company	Berry, Dunn, McNeil, & Parker, LLC
1.2	Preparer's Last Name	Tkowski
1.3	Preparer's First Name	Ashley
1.4	Preparer's Middle Name	M
1.5	Title	Senior Manager
1.6	Street Address	23 Water Street, Suite 101
1.7	City	Bangor
1.8	State	ME
1.9	Zip Code	04401
1.10	Phone Number	+1 (207) 941-1600
1.11	Email Address	atkowski@berrydunn.com
1.12	Is this information correct?	Yes
1.13	<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>	
1.14	Date of Authorization:	05/15/2024
	<i>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 1.13 and click the Save and Validate button</i>	

## SUNNY ACRES NURSING HOME

Run Date: 10/02/2024

Version: 2023.1

Run Time: 9:18 AM

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

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.

2.1	<b>[x] By checking this box I hereby certify that I am the authorizing person 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>	
2.2	Date of Authorization	05/15/2024
2.3	Last Name	Eaton
2.4	First Name	Shirley
2.5	Middle Name	D.
2.6	Title	Owner and Administrator
2.7	Is this information correct?	Yes
	<i>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.</i>	
	<i>Please submit all requests to <a href="mailto:Costreports.LTCF@CHIAmass.gov">Costreports.LTCF@CHIAmass.gov</a> along with the following information:</i>	
	<i>a) User Name</i>	
	<i>b) User E-Mail Address</i>	
	<i>c) Organization Name</i>	
	<i>d) Applicable Filing Year</i>	
	<i>e) Reason for request</i>	