

Skilled Nursing Facility Cost Report

SHERRILL HOUSE

Filing Year: 2023

Date: 12/19/2024

Time: 11:15 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information

Table 1		1
Line #	Description	
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	01/01/2023
1.9	Reporting Period To	12/31/2023
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

Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	Jonathan.langfield@claconnect.com

Preparer Information

Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.

Table 3		1
Line #	Description	
3.1	☐ I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	Jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,332,955	0	2,332,955
1.2	Commercial Managed Care	198,255	0	198,255
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	7,198,009	324,769	7,522,778
1.5	Medicare Managed Care (Part C)	1,919,713	0	1,919,713
1.6	MassHealth Fee-for-Service	8,139,199	213	8,139,412
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	2,204,215	0	2,204,215
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	2,560,583	0	2,560,583
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	24,552,929	324,982	24,877,911

Detail of Ancillary Revenue

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	2,763,765
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	210
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	0
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	109,614
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	15,097
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	2,888,686

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)	Investments	723,847
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID	784,240
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	1,001,401
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERC	254,277
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		2,763,765

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	27,766,597

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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	469,078		469,078
1.2	Director of Nurses: Employee Benefits	43,701		43,701
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	41,985		41,985
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	554,764		554,764
1.7	Registered Nurses: Salaries	2,904,702		2,904,702
1.8	Registered Nurses: Employee Benefits	270,617		270,617
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	259,983		259,983
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	474,825	890	473,935
1.200	Subtotal: Registered Nurses Expenses	3,910,127		3,909,237
1.12	Licensed Practical Nurses: Salaries	1,418,134		1,418,134
1.13	Licensed Practical Nurses: Employee Benefits	132,121		132,121
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	126,929		126,929
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	149,476	529	148,947
1.300	Subtotal: Licensed Practical Nurses Expenses	1,826,660		1,826,131
1.17	Certified Nurse Aides: Salaries	4,622,843		4,622,843
1.18	Certified Nurse Aides: Employee Benefits	430,688		430,688
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	413,760		413,760
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	111,212	285	110,927
1.400	Subtotal: Certified Nurse Aides Expenses	5,578,503		5,578,218

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	11,870,054		11,868,350

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	11,870,054		11,868,350

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	313,452		313,452
2.2	Administration: Employee Benefits	29,203		29,203
2.3	Administration: Payroll Taxes incl Workers Comp.	28,055		28,055
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	370,710		370,710
2.7	Clerical Staff: Salaries	1,635,251		1,635,251
2.8	Clerical Staff: Employee Benefits	152,347		152,347
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	146,362		146,362
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	1,933,960		1,933,960
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	0		0
2.12	Office Supplies	374,543		374,543
2.13	Telecommunications (e.g. Internet, Phone)	60,776		60,776

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	29,494		29,494
2.16	Advertising: Help Wanted	21,533		21,533
2.17	Licenses and Dues: Patient Care Related Portion	76,048		76,048
2.18	Continuing Professional Education / Training and Development	69,452		69,452
2.19	Accounting Services (Not related to appeals)	152,373		152,373
2.20	Insurance: Malpractice & General Liability	316,085		316,085
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	708,732	334,643	374,089
2.23	Non-Allowable A & G Expenses	641,257	641,257	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	2,450,293		1,474,393
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	4,754,963		3,779,063
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		109,614	109,614
2.500	Subtotal: Administrative & General Recoverable Income	0		109,614
200	Total: Net Administrative & General Expenses After Recoverable Income	4,754,963		3,669,449

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Prior Year Adjustment	67,333
2A.2	Professional Services	301,615
2A.3	Medicare Admin Fees	5,141
2A.4	Fundraising	334,643
2A.100	Subtotal: Other A&G Expenses	708,732

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	79,921
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	85,382
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	29,480
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	109,371
2B.15	User Fee Assessment	337,103
2B.16	Other Non-Allowable A&G Expenses	0
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	641,257

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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3.1	Staff Development Coordinator: Salaries	87,364		87,364
3.2	Staff Dev. Coord.: Employee Benefits	8,139		8,139
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,820		7,820
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	103,323		103,323
3.5	Plant Operation: Salaries	328,026		328,026
3.6	Plant Operation: Employee Benefits	49,170		49,170
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	47,239		47,239
3.8	Plant Operation: Purchased Service	286,235		286,235
3.9	Plant Operation: Supplies and Expenses	101,575		101,575
3.10	Plant Operation: Utilities	481,356		481,356
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,293,601		1,293,601
3.13	Dietician: Salaries	97,047		97,047
3.14	Dietician: Employee Benefits	9,042		9,042
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,686		8,686
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	114,775		114,775
3.18	Dietary: Salaries	1,245,972		1,245,972
3.19	Dietary: Employee Benefits	116,081		116,081
3.20	Dietary: Payroll Taxes incl Workers Comp.	111,520		111,520
3.21	Dietary: Food	744,354		744,354
3.22	Dietary: Purchased Service	5,302		5,302
3.23	Dietary: Supplies and Expenses	89,038		89,038
3.400	Subtotal: Dietary Expenses	2,312,267		2,312,267
3.24	Housekeeping/Laundry: Salaries	580,801		580,801
3.25	Housekeeping/Laundry: Employee Benefits	54,110		54,110
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	51,984		51,984
3.27	Housekeeping/Laundry: Purchased Service	825		825
3.28	Housekeeping/Laundry: Supplies and Expenses	86,967		86,967
3.29	Housekeeping/Laundry: Linen and Bedding	203,861		203,861

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3.30	Housekeeping/Laundry: Special Cleaning	0	0
3.500	Subtotal: Housekeeping/Laundry Expenses	978,548	978,548
3.31	Quality Assurance (QA) Professional: Salaries	0	0
3.32	QA Professional: Employee Benefits	0	0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0	0
3.34	QA Professional: Purchased Service	2,550	2,550
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		0
3.600	Subtotal: QA Professional Expenses	2,550	2,550
3.36	Unit Clerk & Medical Records: Salaries	354,641	354,641
3.37	Unit Clerk & Medical Records: Employee Benefits	33,040	33,040
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	31,741	31,741
3.39	Unit Clerk & Medical Records: Purchased Service	0	0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	419,422	419,422
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	464,060	464,060
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	30,145	30,145
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	28,961	28,961
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0	0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	523,166	523,166
3.44	Behavioral Health Specialist: Salaries	0	0
3.45	Behavioral Health Specialist: Employee Benefits	0	0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0	0
3.47	Behavioral Health Specialist: Purchased Service	0	0
3.900	Subtotal: Behavioral Health Specialist Expenses	0	0
3.48	Social Service Worker: Salaries	390,404	390,404
3.49	Social Service Worker: Employee Benefits	36,372	36,372
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	34,943	34,943
3.51	Social Service Worker: Purchased Service	0	0
3.1000	Subtotal: Social Service Worker Expenses	461,719	461,719
3.52	Interpreters: Salaries	0	0
3.53	Interpreters: Employee Benefits	0	0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	183,416		183,416
3.57	Indirect Restorative Therapy: Employee Benefits	17,088		17,088
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	16,417		16,417
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	1,208,267	1,208,267	0
3.61	Direct Restorative Therapy: Benefits	220,713	220,713	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,645,901		216,921
3.64	Recreational Therapy/Activities: Salaries	372,598		372,598
3.65	Recreational Therapy/Activities: Employee Benefits	34,712		34,712
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	33,349		33,349
3.67	Recreational Therapy/Activities: Purchased Service	450		450
3.68	Recreational Therapy/Activities: Supplies and Expenses	11,577		11,577
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	452,686		452,686
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	199,751		199,751
3.75	Security: Employee Benefits	18,610		18,610
3.76	Security: Payroll Taxes including Workers Comp.	17,879		17,879
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	236,240		236,240
3.78	Travel: Motor Vehicle Expense	13,146		13,146
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	21,600		21,600
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	240		240
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	926,578	926,578	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	309,858		309,858
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	37,364		37,364
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	1,308,786		382,208
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	9,852,984		7,497,426
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		15,097	15,097
3.1800	Subtotal: Variable Recoverable Income	0		15,097
300	Total: Net Variable Expenses Including Recoverable Income	9,852,984		7,482,329

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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	1,638,190	(66,831)	1,705,021
4.2	Long-Term Interest Expense SNF-CR	344,072		344,072
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	37,799		37,799
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	122,918		122,918
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	2,142,979		2,209,810
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	2,142,979		2,209,810

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<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	28,620,980		25,354,649
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	28,620,980		25,229,938

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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	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue

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

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

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	24,877,911
1B.2	Other Revenue	124,921
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	25,002,832
1B.4	Salaries and Wages	16,875,807
1B.5	Employee Benefits	3,093,511
1B.6	Supplies and Other (including Payroll Taxes)	6,560,029
1B.7	Interest Expense	344,072
1B.8	Provision for Bad Debt	109,371
1B.9	Depreciation and Amortization Expenses	1,638,190
1B.200	Total Operating Expenses	28,620,980
1B.300	Income(Loss) from Operations	(3,618,148)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	2,763,765
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(854,383)

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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)	27,766,597
2.2	Total Nursing Expenses (Schedule 3)	11,870,054
2.3	Total Administrative and General Expenses (Schedule 3)	4,754,963
2.4	Total Variable Expenses (Schedule 3)	9,852,984
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,142,979
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	28,620,980
200	Cost Reported Net Income(Loss)	(854,383)

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)		(854,383)
3.2	Reconciling Item	1	0
3.3	Reconciling Item	1	0
3.4	Reconciling Item	1	0
3.5	Reconciling Item	1	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(854,383)

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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	144,489
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	370,433
1.5	Payer Accounts Receivable	3,170,513
1.6	Less Reserve for Bad Debt	(326,000)
1.100	Subtotal: Net Patient Accounts Receivable	2,844,513
1.7	Receivable from Officers/Owners/Employees	(1,195)
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	5,900
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	26,422
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	420,591
100	Total Current Assets	3,811,153

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Exchange-Other	125,181
1A.2	Pledges/Bequest Receivable	155,000
1A.3	Swap Liability	140,410
1A.100	Subtotal: Other Current Assets	420,591

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Non-Current Fixed Assets

Table 2		1
Line #	Description	Account Balance
2.1	Land	860,636
2.2	Buildings	7,018,472
2.3	Improvements	4,922,762
2.4	Equipment	1,410,428
2.5	Software/Limited Life Assets	1
2.6	Motor Vehicles	20,673
200	Total Non-Current Fixed Assets	14,232,972

Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	8,124,207
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	804,120
3.4	Construction in Progress	77,938
3.5	Mortgage Acquisition Costs	136,316
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(131,779)
3.100	Net Mortgage Acquisition Costs	4,537
300	Total Non-Current Assets	9,010,802

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	804,120
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	804,120

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	27,054,927

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,572,822
5.2	Accrued Expenses	814,823
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	2,508,785
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	109,574
500	Total Current Liabilities	5,006,004

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
8D.1	Other Current Liabilities	109,574
5A.100	Subtotal: Other Current Liabilities	109,574

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Non-Current Liabilities

Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	8,996,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	275,726
600	Total Non-Current Liabilities	9,271,726

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	14,277,730

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits**Table 8**

Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	13,631,579	0	13,631,579
8A.2	Prior Period Adjustment(s)	1	0	1
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(854,383)		(854,383)
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	12,777,197	0	12,777,197

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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.

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	1
8D.100	Subtotal: Prior Period Adjustments	1

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

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	27,054,927

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	860,636	0	0	860,636				860,636
1.2	Building	15,486,233	3,546	0	15,489,779	(8,150,894)	(320,413)	(8,471,307)	7,018,472
1.3	Improvements	25,744,062	2,265,733	0	28,009,795	(21,995,569)	(1,091,464)	(23,087,033)	4,922,762
1.4	Equipment	8,196,033	438,623	0	8,634,656	(6,997,915)	(226,313)	(7,224,228)	1,410,428
1.5	Software/Limited Life Assets	453,316	0	0	453,316	(453,315)	0	(453,315)	1
1.6	Motor Vehicles	0	22,970	0	22,970	(2,297)		(2,297)	20,673
100	Total	50,740,280	2,730,872	0	53,471,152	(37,599,990)	(1,638,190)	(39,238,180)	14,232,972

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	0	0	0	0	860,636				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	15,486,233	0	3,546	0	0	15,489,779	0.03%	320,413	66,831	387,244
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	25,738,014	0	2,265,733	0	0	28,003,747	5.00%	1,091,464	0	1,091,464
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	8,197,985	0	438,623	0	0	8,636,608	10.00%	226,313	0	226,313

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	177,037	0	0	0	0	177,037	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	50,459,905	0	2,707,902	0	0	53,167,807		1,638,190	66,831	1,705,021

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?	03/04/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	23,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	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.	0
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

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					0
4.2					0
4.3					0

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	531,441

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(854,382)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,638,190
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,552,170
200	Net Cash from Operating Activities	2,335,978

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(2,707,902)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(2,707,902)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	22,972
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(228,000)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(205,028)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(576,952)
500	Cash and Cash Equivalents (End of Year)	(45,511)

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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	09/30/2020	196			196	196
1.2	10/12/2023	182	0		182	196
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.	182				
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	3,810	366	0	9,098	3,541	32,555
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	4	0	0	0	0	614
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	20	3	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	3,814	366	0	9,118	3,544	33,169

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
0	6,717	0	0	0	0	0	0	56,087
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	116	0	0	0	0	0	0	734
0	0	0	0	0	0	0	0	23
				0	0	0	0	0
				0	0	0	0	0
0	6,833	0	0	0	0	0	0	56,844

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	625
3.2	0140.1	Number of MassHealth Admissions During Year	21
3.3	0150.0	Number of Discharges During Year	565
3.4	0190.0	Average Length of Stay	101
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**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	2,577,306	45,153.0	1,194,333	21,954.0	4,167,875	139,657.6
1.2	Total Overtime Wages	342,503	8,934.8	176,748	4,007.5	230,653	16,283.5
1.3	Total Shift Differential	72,258		47,052		224,316	
1.4	Total Other Differentials						
100	Total	2,992,066	54,087.8	1,418,133	25,961.5	4,622,844	155,941.1

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	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	0.50	0.50	5.00	5.00	5.00

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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	1.0	2,104.5
3.2	Plant Operations	1	3.9	8,046.9
3.3	Dietary Staff	37	25.9	53,949.5
3.4	Dietician	1	0.8	1,686.0
3.5	Housekeeping/Laundry Staff	14	14.3	29,691.9
3.6	Unit Clerk & Medical Records Staff	10	6.2	12,857.4
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	5	3.8	7,961.2
3.9	Social Services Staff	3	2.8	5,857.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	17	12.2	25,304.4
3.12	Restorative Therapy - Indirect Staff	17	1.8	3,841.2
3.13	Recreational Staff	15	8.1	16,869.9
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	4	3.5	7,356.6
3.16	Clerical Staff	17	13.8	28,652.5
3.17	Director of Nurses	3	2.4	4,893.5
3.18	Registered Nurses	27	26.0	54,087.8
3.19	Licensed Practical Nurses	19	12.5	25,961.5
3.20	Certified Nurse Aides	97	75.0	155,941.1
3.21	Resident Care Assistants	2	1.6	3,326.8
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	291	216.6	450,469.8

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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		8.0	890	8.3	529	8.0	285	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Dignity Medical Staffing.	TGMN	3,430.4	327,551	1,240.8	89,643	1,916.1	75,785	0.0	0
4.3	Intelycare, Inc.	TM7F	380.1	26,611	518.3	32,841	787.3	25,004	0.0	0
4.4	CONNECTRN INC	TGKV	1,315.5	119,773	310.8	26,463	300.0	10,138		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,126.1	473,935	2,069.8	148,947	3,003.4	110,927	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,134.1	474,825	2,078.1	149,476	3,011.4	111,212	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Stapleton	Patrick	CEO	Administrative & General	316,993	0	0	316,993		
5.2	Miniello	Alessio	CCO	Administrative & General	254,690	0	0	254,690		
5.3	Altenweg	Mark	CFO	Administrative & General	251,043	0	0	251,043		
5.4	Awuor	Beatrice	RN	Nursing	212,077	0	0	212,077		
5.5	Celis	Olympia	RN	Nursing	201,638	0	0	201,638		

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					0	0	0	0	0
6C.2									0
6C.3									0
									0

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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	Volvo	No	07/24/20 23	07/24/2026	36				
100	TOTALS								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
9,224,000		228,000			8,996,000	3.270%	334,998		344,072
22,972					22,972	6.000%			0
					9,018,972		334,998	0	344,072

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/20/2024 2:12PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/20/2024 2:13PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openx- mlformats- officedocument.sprea- dsheetml.sheet	Jonathan Langfield
05/20/2024 2:13PM	(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	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/20/2024

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

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/21/2024
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 along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request