

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

Filing Year: 2023

Date: 09/19/2024

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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	01/01/2023
1.9	Reporting Period To	12/01/2023
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.	EF Senior Living Management
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	☐ 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

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	2,149,063		2,149,063
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,664,214	885,449	2,549,663
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	2,196,937	8	2,196,945
1.7	MassHealth Managed Care	1,877,493	329,126	2,206,619
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	424,900		424,900
100	Total Nursing Facility Revenue	8,312,607	1,214,583	9,527,190

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	1,232,937
3.2	Endowment and Other Non-Recoverable Revenue	182,167
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	476
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	1,415,580

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	161,028
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other	21,139
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		182,167

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	10,942,770

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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	115,884		115,884
1.2	Director of Nurses: Employee Benefits	5,055		5,055
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,457		12,457
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	133,396		133,396
1.7	Registered Nurses: Salaries	430,742		430,742
1.8	Registered Nurses: Employee Benefits	18,792		18,792
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	46,305		46,305
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	411,637	0	411,637
1.200	Subtotal: Registered Nurses Expenses	907,476		907,476
1.12	Licensed Practical Nurses: Salaries	769,784		769,784
1.13	Licensed Practical Nurses: Employee Benefits	33,583		33,583
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	82,751		82,751
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	478,314	0	478,314
1.300	Subtotal: Licensed Practical Nurses Expenses	1,364,432		1,364,432
1.17	Certified Nurse Aides: Salaries	1,209,995		1,209,995
1.18	Certified Nurse Aides: Employee Benefits	52,786		52,786
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	130,072		130,072
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	316,174	0	316,174
1.400	Subtotal: Certified Nurse Aides Expenses	1,709,027		1,709,027

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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	4,114,331		4,114,331

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	4,114,331		4,114,331

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	152,706		152,706
2.2	Administration: Employee Benefits	6,662		6,662
2.3	Administration: Payroll Taxes incl Workers Comp.	16,416		16,416
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	175,784		175,784
2.7	Clerical Staff: Salaries	396,552		396,552
2.8	Clerical Staff: Employee Benefits	18,364		18,364
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	42,629		42,629
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	457,545		457,545
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	70,602		70,602
2.12	Office Supplies	47,306		47,306
2.13	Telecommunications (e.g. Internet, Phone)	33,505		33,505

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	5,293		5,293
2.17	Licenses and Dues: Patient Care Related Portion	5,285		5,285
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	59,950		59,950
2.20	Insurance: Malpractice & General Liability	90,221		90,221
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	468,570		468,570
2.23	Non-Allowable A & G Expenses	479,326	479,326	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)		488,168	488,168
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		735	735
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	1,260,058		1,269,635
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,893,387		1,902,964
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	1,893,387		1,902,964

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Service Fees	258
2A.2	Postage	634
2A.3	Background Checks	154
2A.4	User Fee Expense	467,524
2A.5		
2A.6		
2A.7		
2A.8		
2A.100	Subtotal: Other A&G Expenses	468,570

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,191
2B.2	Licenses and Dues: Not Related to Resident Care	4,858
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	11,199
2B.7	Key Person Insurance	
2B.8	Management Company Fees	435,077
2B.9	Management Consultants	
2B.10	Interest on Working Capital	1,853
2B.11	Fines, Late Fees, Penalties, including Interest	23,148
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	
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	479,326

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	96,678		96,678
3.2	Staff Dev. Coord.: Employee Benefits	4,588		4,588
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,393		10,393
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	111,659		111,659
3.5	Plant Operation: Salaries	68,593		68,593
3.6	Plant Operation: Employee Benefits	3,255		3,255
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,374		7,374

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3.8	Plant Operation: Purchased Service	138,691		138,691
3.9	Plant Operation: Supplies and Expenses	29,885		29,885
3.10	Plant Operation: Utilities	220,807		220,807
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	468,605		468,605
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	36,152		36,152
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	36,152		36,152
3.18	Dietary: Salaries	429,085		429,085
3.19	Dietary: Employee Benefits	20,362		20,362
3.20	Dietary: Payroll Taxes incl Workers Comp.	46,127		46,127
3.21	Dietary: Food	208,458		208,458
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	25,408		25,408
3.400	Subtotal: Dietary Expenses	729,440		729,440
3.24	Housekeeping/Laundry: Salaries	40,453		40,453
3.25	Housekeeping/Laundry: Employee Benefits	1,919		1,919
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	4,349		4,349
3.27	Housekeeping/Laundry: Purchased Service	326,099		326,099
3.28	Housekeeping/Laundry: Supplies and Expenses	32,467		32,467
3.29	Housekeeping/Laundry: Linen and Bedding	2,631		2,631
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	407,918		407,918
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	68,355		68,355

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3.37	Unit Clerk & Medical Records: Employee Benefits	3,244		3,244
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,348		7,348
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	78,947		78,947
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
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	116,678		116,678
3.49	Social Service Worker: Employee Benefits	5,537		5,537
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,543		12,543
3.51	Social Service Worker: Purchased Service	42,798		42,798
3.1000	Subtotal: Social Service Worker Expenses	177,556		177,556
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

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	493,097	493,097	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	493,097		0
3.64	Recreational Therapy/Activities: Salaries	188,223		188,223
3.65	Recreational Therapy/Activities: Employee Benefits	8,932		8,932
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	20,234		20,234
3.67	Recreational Therapy/Activities: Purchased Service	6,194		6,194
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,869		12,869
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	236,452		236,452
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			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	2,002		2,002
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	341,543	341,543	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	293,447		293,447
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	8,025		8,025
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	661,517		319,974
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,401,343		2,566,703
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	3,401,343		2,566,703

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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	66,081	(94,219)	160,300
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		65,685	65,685
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		126,442	126,442
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	548,169	548,169	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	614,250		363,986
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	614,250		363,986

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<i>Total Combined Expenses Before Recoverable Income</i>				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	10,023,311		8,947,984
<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	10,023,311		8,947,984

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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	1,232,937
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	1,232,937

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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	711,896	711,896	
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	711,896	711,896	

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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	9,527,190
1A.2	Other Revenue	1,393,965
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	10,921,155
1A.4	Salaries and Wages	4,639,013
1A.5	Employee Benefits	8,667
1A.6	Supplies and Other (including Payroll Taxes)	6,021,446
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	66,081
1A.200	Total Operating Expenses	10,735,207
1A.300	Income(Loss) from Operations	185,948
	Non-Operating Income and Expenses	
1A.10	Interest Income	21,615
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	207,563
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)	207,563

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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)	10,942,770
2.2	Total Nursing Expenses (Schedule 3)	4,114,331
2.3	Total Administrative and General Expenses (Schedule 3)	1,893,387
2.4	Total Variable Expenses (Schedule 3)	3,401,343
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	614,250
2.6	Total Other Business Expenses (Schedule 4)	711,896
2.100	Subtotal: Total Facility Expenses	10,735,207
200	Cost Reported Net Income(Loss)	207,563

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)		207,563
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)		207,563

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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	696,748
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	1,379,908
1.6	Less Reserve for Bad Debt	(253,214)
1.100	Subtotal: Net Patient Accounts Receivable	1,126,694
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	599,778
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	7,183
1.14	Prepaid Taxes	14,178
1.15	Other Prepaid Expenses	5,049
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,449,630

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	300,592
2.4	Equipment	145,150
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	445,742

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	479,859
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	479,859

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Right of Use Asset	479,859
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	479,859

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	3,375,231

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	722,019
5.2	Accrued Expenses	609,163
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	38,304
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	281,395
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	170,474
500	Total Current Liabilities	1,821,355

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Legacy Security Deposit	140,650
5A.2	Deferred Revenue	29,824
5A.100	Subtotal: Other Current Liabilities	170,474

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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	479,859
600	Total Non-Current Liabilities	479,859

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,301,214

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			865,454	866,454
8C.2	Prior Period Adjustment(s)				0	0
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)				207,563	207,563
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	1,000	0	0	1,073,017	1,074,017

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		
8D.100	Subtotal: Prior Period Adjustments	0

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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)	3,375,231

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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	822,316	10,980		833,296	(495,529)	(37,175)	(532,704)	300,592
1.4	Equipment	1,521,563			1,521,563	(1,347,507)	(28,906)	(1,376,413)	145,150
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	33,294			33,294	(33,294)		(33,294)	0
100	Total	2,377,173	10,980	0	2,388,153	(1,876,330)	(66,081)	(1,942,411)	445,742

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	427,551		10,980		(2,480)	436,051	5.00%	37,175	(15,372)	21,803
2.6	Improvements REA-CR	272,380					272,380	5.00%		13,619	13,619
2.7	Equipment SNF-CR	322,757				(10,403)	312,354	10.00%	28,906	2,329	31,235

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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	4,848,138	0	10,980	0	(12,883)	4,846,235		66,081	94,219	160,300

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?	9,500,900
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)	477,839

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	207,563
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	22,449
200	Net Cash from Operating Activities	230,012

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(10,980)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(10,980)

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	(123)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(123)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	218,909
500	Cash and Cash Equivalents (End of Year)	696,748

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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	12/01/2023	83	0		83	93
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.	83				
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	4,627	27		3,660	1,848	8,572
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	4,627	27	0	3,660	1,848	8,572

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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
	5,535						151	24,420
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	5,535	0	0	0	0	0	151	24,420

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	347
3.2	0140.1	Number of MassHealth Admissions During Year	176
3.3	0150.0	Number of Discharges During Year	281
3.4	0190.0	Average Length of Stay	87
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	216
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	13

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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	390,703	6,341.0	553,179	20,522.0	884,586	47,677.0
1.2	Total Overtime Wages	30,893	465.0	12,216	216.0	143,356	4,182.0
1.3	Total Shift Differential	9,146		204,389		182,053	
1.4	Total Other Differentials						
100	Total	430,742	6,806.0	769,784	20,738.0	1,209,995	51,859.0

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	3.00	3.00	1.00	3.00	3.00
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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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.1	2,236.0
3.2	Plant Operations	5	1.4	2,972.0
3.3	Dietary Staff	33	11.5	23,898.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	5	0.5	960.0
3.6	Unit Clerk & Medical Records Staff	2	1.9	3,990.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	1.4	2,932.0
3.9	Social Services Staff	6	1.7	3,522.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	8	2.8	5,739.0
3.14	Administration and Officers	2	1.2	2,434.0
3.15	Security Staff			
3.16	Clerical Staff	10	5.6	11,551.0
3.17	Director of Nurses	4	1.0	2,111.0
3.18	Registered Nurses	8	3.3	6,806.0
3.19	Licensed Practical Nurses	21	10.0	20,738.0
3.20	Certified Nurse Aides	49	24.9	51,859.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	158	68.3	141,748.0

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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	North East Med Staff / Kclia, Inc	TXG4	250.0	18,894	374.0	24,413	15.0	549		
4.3	Trelyne Homecare and Staffing, LLC	T0EV	637.0	48,164	855.0	55,141				
4.4	Sympathy Care LLC	TGU3	75.0	5,488	34.0	2,666	1,084.0	45,444		
4.5	Nurse Advice LLC	TJ3B	156.0	10,951	1,707.0	126,129		15,970		
4.6	Advanced Nursing Care, INC.	T3ZH		2,032	164.0	13,565	1,229.0	47,807		
4.7			4,128.0	307,019	2,335.0	152,793	2,152.0	74,656		
4.8	CONNECTRN INC	TGKV	147.0	10,556	110.0	7,768	109.0	3,833		
4.9			227.0	8,533	1,289.0	80,085	2,677.0	112,413		
4.10	Xpressions Healthcare Staffing	T115				9,799				
4.11					10.0	642	643.0	15,502		
4.12					45.0	5,313				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,620.0	411,637	6,923.0	478,314	7,909.0	316,174	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,620.0	411,637	6,923.0	478,314	7,909.0	316,174	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	Francis	ADMIN	Administrative & General	170,506			170,506
5.2	Ngugi	Eunice	CNA	Nursing	134,508			134,508
5.3	McNamara	Chelsea	RN Supervisor	Nursing	153,410			153,410
5.4	Ngugi	Simon	Schedule, SR CNA Team Leaser	Nursing	145,572			145,572
5.5	Mueni	Catherine	CNA	Nursing	133,256			133,256

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

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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1										
100	TOTALS								0	0

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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
					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	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 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
05/14/2024 5:25PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Ashley Tkowski
05/14/2024 5:28PM	(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:	05/15/2024

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	05/15/2024
2.3	Last Name	Eaton
2.4	First Name	Shirley
2.5	Middle Name	D.
2.6	Title	Owner
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