

Skilled Nursing Facility Cost Report**SUDBURY PINES EXTENDED CARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:25 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SUDBURY PINES EXTENDED CARE
1.2	MassHealth Provider ID	110024524B
1.3	Federal Employer Tax ID	042372924
1.4	VPN	0926248
1.5	Is the above information correct?	Yes
1.6	Facility Number	00319
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	642 Boston Post Road
1.11	City	Sudbury
1.12	Zip	01776
1.13	Telephone	+1 (978) 443-9000
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.	
1.19	List the name of the entity that holds the nursing facility license.	Sudbury Pines Extended Care
1.20	List realty company names as reported on each realty company cost report.	Henderson House of Sudbury 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	Roberta Henderson
2.2	Nursing Facility or Firm Name	Sudbury Pines Extended Care
2.3	Title	Administrator
2.4	Street Address	642 Boston Post Road
2.5	City	Sudbury
2.6	State	MA
2.7	Zip Code	01776
2.8	Phone Number	+1 (978) 443-9000
2.9	Email Address	robertahenderson@comcst.net

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Lisa Jackson Machalski
3.3	Nursing Facility or Firm Name	Lisa Machalski, CPA
3.4	Title	CPA
3.5	Street Address	PO Box 89
3.6	City	Lummi Island
3.7	State	WA
3.8	Zip Code	98262-0089
3.9	Phone Number	+1 (206) 228-1561
3.10	Email Address	lisajackson0211@msn.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

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

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

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,429,900		1,429,900
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	3,227		3,227
1.4	Medicare Fee-For-Service	933,652	180,557	1,114,209
1.5	Medicare Managed Care (Part C)	46,817		46,817
1.6	MassHealth Fee-for-Service	6,086,512		6,086,512
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,521,628		1,521,628
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	10,021,736	180,557	10,202,293

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	446,850
3.2	Endowment and Other Non-Recoverable Revenue	984,711
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	2,559
3.6	Prior Year Retroactive Revenue	(212,405)
3.7	Interest Income	10
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	86,348
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	455
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,308,528

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)	COVID Payments	840,581
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Tax Deferral	144,130
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		984,711

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	11,510,821

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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	229,469		229,469
1.2	Director of Nurses: Employee Benefits	19,912	500	19,412
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	22,531		22,531
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	271,912		271,412
1.7	Registered Nurses: Salaries	380,666		380,666
1.8	Registered Nurses: Employee Benefits	33,032		33,032
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	37,377		37,377
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	451,075		451,075
1.12	Licensed Practical Nurses: Salaries	991,932		991,932
1.13	Licensed Practical Nurses: Employee Benefits	86,075		86,075
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	97,395		97,395
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,175,402		1,175,402
1.17	Certified Nurse Aides: Salaries	1,965,074		1,965,074
1.18	Certified Nurse Aides: Employee Benefits	170,519		170,519
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	192,945		192,945
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	2,328,538		2,328,538

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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	4,226,927		4,226,427

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	4,226,927		4,226,427

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	230,439		230,439
2.2	Administration: Employee Benefits	16,197		16,197
2.3	Administration: Payroll Taxes incl Workers Comp.	13,128		13,128
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	259,764		259,764
2.7	Clerical Staff: Salaries	395,846		395,846
2.8	Clerical Staff: Employee Benefits	34,349		34,349
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	38,867		38,867
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	469,062		469,062
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	214,453	1,010	213,443
2.12	Office Supplies	46,168	110	46,058
2.13	Telecommunications (e.g. Internet, Phone)	17,964		17,964

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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	3,045		3,045
2.17	Licenses and Dues: Patient Care Related Portion	11,171		11,171
2.18	Continuing Professional Education / Training and Development	13,827		13,827
2.19	Accounting Services (Not related to appeals)	12,750		12,750
2.20	Insurance: Malpractice & General Liability	113,186		113,186
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	0		0
2.23	Non-Allowable A & G Expenses	800,965	800,965	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,233,529		431,444
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,962,355		1,160,270
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		86,348	86,348
2.500	Subtotal: Administrative & General Recoverable Income	0		86,348
200	Total: Net Administrative & General Expenses After Recoverable Income	1,962,355		1,073,922

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.100	Subtotal: Other A&G Expenses	0

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	920
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	62,427
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	9,406
2B.11	Fines, Late Fees, Penalties, including Interest	22,964
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	11,923
2B.15	User Fee Assessment	693,325
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	800,965

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	28,998		28,998
3.2	Staff Dev. Coord.: Employee Benefits	2,516		2,516
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	2,847		2,847
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	34,361		34,361
3.5	Plant Operation: Salaries	60,197		60,197
3.6	Plant Operation: Employee Benefits	5,224		5,224
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	5,911		5,911

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3.8	Plant Operation: Purchased Service	131,433		131,433
3.9	Plant Operation: Supplies and Expenses	41,845		41,845
3.10	Plant Operation: Utilities	151,299		151,299
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	395,909		395,909
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	23,235		23,235
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	23,235		23,235
3.18	Dietary: Salaries	302,757		302,757
3.19	Dietary: Employee Benefits	26,272		26,272
3.20	Dietary: Payroll Taxes incl Workers Comp.	29,727		29,727
3.21	Dietary: Food	231,962		231,962
3.22	Dietary: Purchased Service	120,071		120,071
3.23	Dietary: Supplies and Expenses	35,305		35,305
3.400	Subtotal: Dietary Expenses	746,094		746,094
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	388,104		388,104
3.28	Housekeeping/Laundry: Supplies and Expenses	27,637		27,637
3.29	Housekeeping/Laundry: Linen and Bedding	9,982		9,982
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	425,723		425,723
3.31	Quality Assurance (QA) Professional: Salaries	13,102		13,102
3.32	QA Professional: Employee Benefits	1,137		1,137
3.33	QA Professional: Payroll Taxes incl Workers Comp.	1,286		1,286
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	15,525		15,525
3.36	Unit Clerk & Medical Records: Salaries			0

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3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	193,017		193,017
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	16,749		16,749
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	18,951		18,951
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	228,717		228,717
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	59,133		59,133
3.49	Social Service Worker: Employee Benefits	5,131		5,131
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,806		5,806
3.51	Social Service Worker: Purchased Service	53,226		53,226
3.1000	Subtotal: Social Service Worker Expenses	123,296		123,296
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	31,483		31,483
3.57	Indirect Restorative Therapy: Employee Benefits	2,732		2,732
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	3,091		3,091
3.59	Indirect Restorative Therapy: Consultants	173,563		173,563
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	111,211	111,211	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	322,080		210,869
3.64	Recreational Therapy/Activities: Salaries	117,998		117,998
3.65	Recreational Therapy/Activities: Employee Benefits	10,239		10,239
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	11,586		11,586
3.67	Recreational Therapy/Activities: Purchased Service	19,359		19,359
3.68	Recreational Therapy/Activities: Supplies and Expenses	28,809		28,809
3.69	Recreational Therapy/Activities: Transportation	1,586	1,586	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	189,577		187,991
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	12,541		12,541
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	28,517		28,517
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	46,425	46,425	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	192,563		192,563
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	33,109	33,109	0
3.92	Pharmacy Consultant	2,302		2,302
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	315,457		235,923
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,819,974		2,627,643
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		455	455
3.1800	Subtotal: Variable Recoverable Income	0		455
300	Total: Net Variable Expenses Including Recoverable Income	2,819,974		2,627,188

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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	252,040	(12,765)	264,805
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		96,059	96,059
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	11,454	10,998	456
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	44,724		44,724
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		105,879	105,879
4.10	Personal Property Tax Expense SNF-CR	292		292
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	7,179	7,179	0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	480,000	480,000	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	795,689		512,215
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	795,689		512,215

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	9,804,945		8,526,555
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	9,804,945		8,439,752

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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	Yes
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?	Yes
1.13	Describe the other business activities:	Hospice

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	349,180
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	97,670
200	3026.0	TOTAL OTHER BUSINESS REVENUE	446,850

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Other Business Expenses

Table 3					
Line / Column #	Account	Description	1 Reported	2 Non-Allowable Expenses	3 Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses	331,270	331,270	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other	71,980	71,980	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	403,250	403,250	

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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	11,510,821
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	11,510,821
1A.4	Salaries and Wages	5,349,448
1A.5	Employee Benefits	460,397
1A.6	Supplies and Other (including Payroll Taxes)	4,124,981
1A.7	Interest Expense	9,406
1A.8	Provision for Bad Debt	11,923
1A.9	Depreciation and Amortization Expenses	252,040
1A.200	Total Operating Expenses	10,208,195
1A.300	Income(Loss) from Operations	1,302,626
	Non-Operating Income and Expenses	
1A.10	Interest Income	
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	1,302,626
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)	1,302,626

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,510,821
2.2	Total Nursing Expenses (Schedule 3)	4,226,927
2.3	Total Administrative and General Expenses (Schedule 3)	1,962,355
2.4	Total Variable Expenses (Schedule 3)	2,819,974
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	795,689
2.6	Total Other Business Expenses (Schedule 4)	403,250
2.100	Subtotal: Total Facility Expenses	10,208,195
200	Cost Reported Net Income(Loss)	1,302,626

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,302,626
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)		1,302,626

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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	601,640
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	54,080
1.5	Payer Accounts Receivable	894,826
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	894,826
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	22,435
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	4,500
100	Total Current Assets	1,577,481

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Security Deposits	4,500
1A.100	Subtotal: Other Current Assets	4,500

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	1,713,121
2.4	Equipment	389,839
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	2,102,960

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	0
3.4	Construction in Progress	1,082,571
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	1,082,571

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,763,012

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	522,436
5.2	Accrued Expenses	297,696
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	32,611
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	307,053
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	655,122
500	Total Current Liabilities	1,814,918

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Tax Deferral	655,122
5A.100	Subtotal: Other Current Liabilities	655,122

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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	2,401,770
6.3	Other Long-Term Debt	493,961
600	Total Non-Current Liabilities	2,895,731

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,710,649

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	82,449	(73,750)	124,132	(1,178,885)	(1,046,054)
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)				1,302,626	1,302,626
8C.7	Dividends Paid				(204,209)	(204,209)
8C.100	Owner's Equity Balance: Current Year	82,449	(73,750)	124,132	(80,468)	52,363

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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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	4,763,012

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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	3,094,911	9,800		3,104,711	(1,250,333)	(141,257)	(1,391,590)	1,713,121
1.4	Equipment	1,908,673	8,517		1,917,190	(1,416,568)	(110,783)	(1,527,351)	389,839
1.5	Software/Limited Life Assets	16,375			16,375	(16,375)		(16,375)	0
1.6	Motor Vehicles	43,872			43,872	(43,872)		(43,872)	0
100	Total	5,063,831	18,317	0	5,082,148	(2,727,148)	(252,040)	(2,979,188)	2,102,960

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						0				
2.2	Land REA-CR	401,489					401,489				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	607,152					607,152			3,505	3,505
2.5	Improvements SNF-CR	3,149,654		9,800			3,159,454	5.00%	141,257		141,257
2.6	Improvements REA-CR	224,749		72,300			297,049	5.00%		9,260	9,260
2.7	Equipment SNF-CR	1,680,495		8,517			1,689,012	10.00%	110,783		110,783

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2.8	Equipment REA- CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF- CR	16,375				16,375	33.33%	0		0	
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0	
200	Total Claimed Fixed Assets	6,079,914	0	90,617	0	0	6,170,531		252,040	12,765	264,805

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1966
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	3,766,700
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?	43
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	10,121
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	16,162
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	5,220
3.10	What is the total acreage of the facility site?	3.2
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

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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)	271,538

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,302,626
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,496,880)
200	Net Cash from Operating Activities	(194,254)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	18,317
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	18,317

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	500,000
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	6,039
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	506,039

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	330,102
500	Cash and Cash Equivalents (End of Year)	601,640

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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	04/17/2020	92			92	92
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	92				
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	3,533		7	1,382	95	26,482
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)	60					187
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,593	0	7	1,382	95	26,669

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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
								31,499
								0
								0
								0
								0
								0
								0
								0
								247
								0
								0
								0
0	0	0	0	0	0	0	0	31,746

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	23
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	21
3.4	0190.0	Average Length of Stay	198
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	13
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	92

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
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	336,735	16,285.0	818,836	33,226.0	1,447,473	109,997.0
1.2	Total Overtime Wages	15,870	788.0	140,970	3,401.0	435,716	15,037.0
1.3	Total Shift Differential	28,061		32,126		81,885	
1.4	Total Other Differentials						
100	Total	380,666	17,073.0	991,932	36,627.0	1,965,074	125,034.0

<i>Detail of Nursing Services Shift Differentials</i>						
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	2.50	4.50	3.00	3.50	6.00
2.2	Licensed Practical Nurses	2.50	4.50	3.00	3.50	6.00
2.3	Certified Nurse Aides	2.00	3.50	2.75	3.25	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	0.4	828.0
3.2	Plant Operations	2	1.2	2,513.0
3.3	Dietary Staff	14	8.5	17,710.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance	1	0.2	388.0
3.8	MMQ Nurses and MDS Coordinator	1	1.6	3,307.0
3.9	Social Services Staff	3	1.1	2,216.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	1	0.5	953.0
3.13	Recreational Staff	6	3.3	6,821.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	4	3.1	6,501.0
3.17	Director of Nurses	2	1.8	3,764.0
3.18	Registered Nurses	8	8.2	17,073.0
3.19	Licensed Practical Nurses	14	17.6	36,627.0
3.20	Certified Nurse Aides	53	60.1	125,034.0
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	111	108.6	225,815.0

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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										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	Henderson	Roberta	Administrator	Administrative & General	259,764	204,209		463,973		
5.2	Hardy	Jennifer	DON	Nursing	163,142			163,142		
5.3	Sebabi	Baleke	LPN	Nursing	176,667			176,667		
5.4	Hanrihan	Debra	MDS	Nursing	140,293			140,293		
5.5	Silveira	Aldaci	CNA	Nursing	166,570			166,570		

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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	Henderson	Roberta	Administrator	Administrative & General	2,080	259,764	204,209		463,973
6C.2									0
6C.3									0
									463,973

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
100	TOTALS								0	0

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

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Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	SBA	No		500,000	04/26/2022	6,039	493,961	3.750%	9,406
2.2	Roberta Henderson	Yes	359,834			52,694	307,140		
2.3	Henderson House of Sudbury Realty Trust	Yes	3,483,558			1,388,928	2,094,630		
200	Total Working Capital Interest						2,895,731		9,406

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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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/05/2023 2:24PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Lisa Jackson
09/05/2023 2:30PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Lisa Jackson
09/05/2023 2:32PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Lisa Jackson

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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	Lisa Jackson Machalski
1.2	Nursing Facility or Firm Name	Lisa Machalski, CPA
1.3	Title	CPA
1.4	Street Address	PO Box 89
1.5	City	Lummi Island
1.6	State	WA
1.7	Zip Code	98262-0089
1.8	Phone Number	+1 (206) 228-1561
1.9	Email Address	lisajackson0211@msn.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/05/2023

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

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/06/2023
2.3	Last Name	Henderson
2.4	First Name	Roberta
2.5	Middle Name	C.
2.6	Title	President and Administrator
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