

Voluntary Closure of Nursing Homes in Michigan

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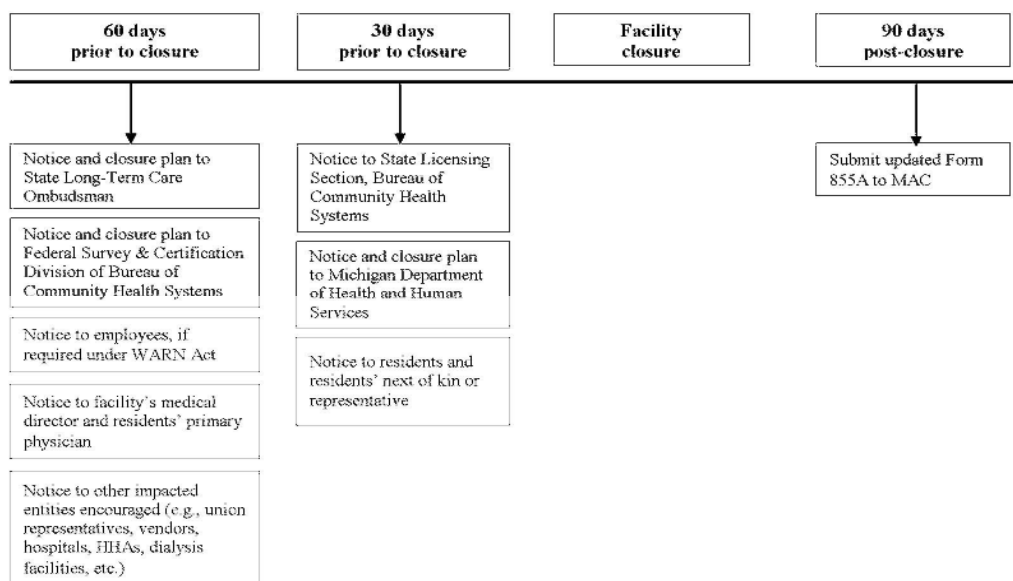
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There are a number of reasons that may lead a nursing home to voluntarily close, such as low numbers of residents or other economic factors. A voluntary closure also occurs when a facility that performs other licensed health-care services (such as hospice services) decides to delicense all of its nursing home beds. In order to ensure a smooth transfer of resident care, a nursing home must take many steps before closing its doors. The closing facility must contact various state and federal agencies at the outset, and coordinate with all entities involved throughout the closing process.

A voluntary closure differs from a regulatory closure, where the nursing home is effectively forced to close due to a lack of compliance with federal or state regulations. This paper only addresses voluntary closures, and the process for a regulatory closure may differ in many ways.

This white paper discusses the following topics related to the voluntary closure of a nursing home: (1) the advance notice requirements to governmental authorities and residents; (2) the required elements of a facility closure plan; and (3) the certificate of need (“CON”) and other legal issues related to the sale or transfer of nursing home beds by the closing facility to another facility.

I. Notice Requirements



A. Federal Notice Requirements

A nursing home that chooses to voluntarily and permanently close must provide notice to a number of federal and state authorities in Michigan to best coordinate the relocation of residents. The Centers for Medicare and Medicaid Services (“CMS”) requires a participating nursing home to provide written notice at least sixty days prior to closure to the State Survey Agency and the State Long-Term Care Ombudsman.¹ Nursing homes in Michigan must provide this notice to the Federal Survey and Certification Division of the Bureau of Community Health Systems within the Department of Licensing and Regulatory Affairs (“LARA”).² The facility should coordinate all LARA notice and compliance requirements with the CON requirements.

The notice to the State Survey Agency and the State Long-Term Care Ombudsman must include the facility’s closure plan, which must provide for adequate transfer and relocation of residents.³ As discussed further in Section II of this white paper, the closure plan must provide assurances that residents will be transferred to an appropriate facility and that their best interests will be taken into consideration. The closing facility must also submit a Form 855A to its Medicare Administrative Contractor (“MAC”) within 90 days after the closure in order to terminate its Medicare enrollment.⁴ The facility will be required to list the effective date of termination on the Form 855A.⁵ Form 855A may be submitted electronically through the Provider Enrollment, Chain and Ownership System (“PECOS”). The Form 855A provides specific instructions for a facility voluntarily terminating its Medicare enrollment.

B. Notice to Residents

Federal regulations also require the facility to provide written notice to the residents at least sixty days prior to the date the nursing home closes.⁶ Notice must also be provided at least thirty days prior to closure to the resident’s next of kin, the resident’s representative, and the individual who executed the written contract for nursing home care on behalf of the resident, if applicable.⁷

The notice to residents must include:

1. the name, address, and telephone number of the applicable Michigan Long Term Care Ombudsman;
2. for residents with developmental disabilities or mental illnesses, the mailing address and telephone number of the Michigan Protection & Advocacy Services, Inc.; and
3. contact information for the primary facility contact(s) responsible for the daily operation and management of the facility during the facility’s closure process.⁸

Notice provided to residents and other responsible parties must be provided in a language and manner they understand.⁹ In order to meet this standard, CMS guidance indicates that if a resident’s or representative’s understanding of English (or the predominant language of the facility) is inadequate for their comprehension, the facility must communicate information in a language or format familiar to the resident or representative. This may include, for example, providing a written translation, services of an interpreter, or large print text.¹⁰ The notifications should be developed with input from the facility’s medical director and management staff.¹¹ The notifications should include details from the closure plan regarding the safe and orderly transfer, discharge, and relocation of all residents.¹²

The notice must be sufficient to allow for suitable arrangements to be made for the transfer and care of each resident.¹³ The purpose of the notice is to make the resident and their support system aware of the closure so that they have sufficient time to make arrangements to relocate and care for the resident.¹⁴ A setting that can provide necessary care for the specific needs of the resident is considered a suitable arrangement.¹⁵ The nursing home is responsible for care of the resident until relocation is complete.¹⁶ However, the resident and their family have primary responsibility for relocation of the resident.¹⁷

C. Notice to Additional Parties

A facility must provide notice to the State Licensing Section within the Bureau of Community and Health Systems at least thirty days prior to closure.¹⁸ If the facility is federally certified to participate in Medicaid, then it must submit its closure plan to the Michigan Department of Health and Human Services (“MDHHS”) at least thirty days prior to closure.¹⁹

The administrator of the nursing home or someone acting on behalf of the administrator should also provide prior written notice of the closure to the facility’s medical director and to the residents’ primary care physicians.²⁰ CMS guidance indicates that nursing homes are encouraged, but not required, to provide notice to other entities that are impacted, such as vendors, union representatives, hospitals, home health agencies, dialysis facilities, and other community partners.²¹ The facility may also have contractual obligations to notify third parties and should review its contracts to ensure proper termination.

Additional disclosures to state and federal agencies may be required depending on the licenses held by the facility. For example, if the facility has a medical waste license, it must notify the Medical Waste Regulatory Program within the Michigan Department of Environmental Quality.²²

A facility may also have employment-related obligations to notify its employees of a pending closure. For example, the federal Worker Adjustment and Retraining Notification (“WARN”) Act requires certain employers to provide sixty days’ advance written notice to employees and certain government entities in the event of a facility closure.²³ The notice must contain information on the planned action that the facility is taking, the expected closing date, an indication of whether senior employees have “bumping” rights (i.e., the rights to displace another employee due to a layoff or other employment action), and the appropriate individual to contact.²⁴ If required, the employees may be provided notice through any reasonable means of delivery.²⁵ These obligations may be triggered if 50 or more employees (excluding part-time employees) experience employment losses at a single site due to the closure.²⁶

II. Closure Plan

A closing facility must develop a closure plan and obtain approval by LARA prior to either implementing the closure plan or notifying patients of the impending closure.²⁷ The closure plan is intended to ensure an orderly facility closure and safe relocation of residents by requiring the facility to identify the individuals responsible for implementing the specific plans and procedures for the closure.²⁸ As a tool to assist in complying with the state and federal requirements, LARA

has created a Health Facility/Agency Closure Plan Checklist that lays out the proper places to provide notice in Michigan and the preparations the facility must take for resident care.²⁹

The closure plan must identify the last date for new admissions and the proposed date for the last patient to be discharged or transferred.³⁰ This date should coincide with the date provided to the Bureau of Community and Health Systems and the Michigan Long-Term Care Ombudsman.³¹ The facility may not admit any new patients after the date on which it submits written notification to the required state and federal agencies or to residents.³² In its closure plan, the facility must describe the methods and procedures for transferring or discharging residents.³³

A nursing home that is enrolled in Medicare must also comply with CMS requirements for closure and termination of enrollment. CMS has issued interpretive guidelines that the facility's closure plan must address.³⁴ First, the closure plan must provide assurance that no new residents will be admitted on or after the date that written notice of impending closure was provided to LARA.³⁵ The closure plan is required to provide primary contact information for the individuals who are responsible for the daily operations and management of the facility during the closure process, and those responsible for oversight of the facility operations during the closure process.³⁶ The closure plan must specify the roles and responsibilities of the facility's owners, administrator, and any temporary managers during the closure process.³⁷ LARA must review the facility's closure plan to ensure that it contains all of the information necessary for safe transfer and relocation of residents and identify individuals who will ensure that the closure plan is successfully carried out.³⁸

In order to ensure that the closing facility is able to maintain its operations and provide resident care until residents are safely relocated, its closure plan must identify any and all sources of supplemental funding available in addition to payor reimbursement to assist in the maintenance of daily operations.³⁹ The closure plan must identify its procedures for providing timely written notice to all of the required and applicable parties, such as LARA, the Michigan Long Term Care Ombudsman Program, residents, and the residents' primary physicians.⁴⁰ The closure plan must also identify the process for providing the notice to other applicable parties, such as the facility staff, vendors, contractors, and unions as appropriate.⁴¹

A majority of a facility's closure plan is devoted to providing the government with insight on provisions for ongoing operation and management of the facility during the closing process.⁴² Specifically, the facility must discuss payment of salaries and expenses for staff, vendors, contractors, etc. and the continuation of appropriate staffing to meet the needs of residents.⁴³ The facility must also demonstrate how it plans to provide an ongoing assessment of each resident's needs to facilitate the ongoing provision of necessary services and care such as medications, services, supplies and treatments.⁴⁴ The facility is required to prepare a procedure for ongoing accounting, maintenance and reporting of residents' personal funds.⁴⁵ In order to effectuate a smooth transfer to another facility, the closing facility's closure plan must address how it will provide appropriate resident care information to the receiving facility to ensure continuity of care.⁴⁶ Additionally, the closure plan must provide for labeling and ensuring safekeeping of residents' personal belongings during the transfer or relocation, and provide contact information for missing items after the facility has closed.⁴⁷

The closing facility and residents must work together to determine an appropriate care facility so that each resident will be transferred or relocated safely. The closing facility's closure plan must provide assurance for how it will identify the available facilities by their quality, services and location while considering each resident's needs, choices, and best interests.⁴⁸ CMS guidelines suggest interviewing the residents and their family or legal representatives to determine their goals, preferences, and needs.⁴⁹ The guidelines also recommend providing psychological preparation and counseling to each resident as necessary, which generally should be provided when a patient is transferred or discharged to a different facility to minimize the adverse effects of transfer trauma.⁵⁰

The closing facility's closure plan must also address the intended future use of any licensed beds that it possesses at the time of closure.⁵¹ The facility may delicense the beds, enter into a building program agreement for the future transfer of beds, or transfer the beds to another facility as of the date of closure. If applicable, the facility may be required to submit a form BCHS-HFD-100 in order to delicense the beds or enter into a building program agreement with LARA to ensure that the beds will remain licensed until they can be transferred to another licensed site. The transfer and sale of licensed beds is discussed further below.

III. Transfer and Sale of Licensed Nursing Home Beds

A. CON Requirements⁵²

A licensed facility is not required to obtain CON approval prior to reducing its bed capacity or services.⁵³ However, a nursing home that is closing may wish to sell its licensed nursing home beds to another new or existing facility. Michigan law requires that such a transaction be approved by MDHHS.⁵⁴ Typically the buyer files the CON application. However, both parties often work together to ensure that CON approval is obtained. We recommend contacting MDHHS at the outset of any project to confirm MDHHS' requirements, if any, for the specific project. The CON standards contain many terms of art and nuances.

The Michigan Department of Community Health CON Review Standards for Nursing Home and Hospital Long-Term-Care Unit Beds (the "CON Nursing Home Standards") do not contemplate a "purchase" of individual beds. For CON purposes, the classification of such a transaction will depend on how it is structured. For example, the nursing home may intend to sell all of its beds to a buyer for purposes of building a new facility. There are a couple of options for structuring such a transaction. First, the transaction could be structured as an acquisition of the seller's nursing home license and subsequent replacement of the beds to a new design model. Alternatively, the transaction could be structured as the replacement of beds to a new design model, and subsequent acquisition of the nursing home license by the buyer.

The process for acquiring a nursing home is outlined in Section 9 of the CON Nursing Home Standards. In order to obtain CON approval of the buyer's acquisition of the new site, the buyer must show, among other things, that it has not experienced certain enforcement actions, citations, bankruptcy filings, or delinquent debt obligations to the State in 14%, but not more than five, of its nursing homes under common ownership or control.⁵⁵ The CON Nursing Home Standards include special reporting rules if the applicant owns out-of-state nursing homes.⁵⁶

The process for replacing beds is outlined in Section 7 of the CON Nursing Home Standards. Section 7(3) of the CON Nursing Home Standards establishes certain construction standards that must be met in order for the new site to be approved by the CON office. Additionally, if the new site is not within a three-mile radius of the closing facility, the buyer may be subject to a more stringent review by MDHHS, unless the following requirements are satisfied:

- a. the new site is in the same CON “planning area” (which is generally the same county, with some exceptions that are listed in Section 2(v) of the Nursing Home Standards);
- b. the seller provides a signed affidavit or resolution from its governing body or authorized agent stating that the new site will continue to provide services to the same market; and
- c. the current patients of the facility/beds being replaced will be admitted to the replacement beds when the replacement beds are licensed, to the extent that those patients desire to transfer to the replacement beds.⁵⁷ If the facility will close prior to construction of the new facility, then it is important to communicate with MDHHS at the outset to confirm whether this requirement can be satisfied.

After the applicant files a letter of intent, MDHHS will notify the applicant of the required application forms for the proposed project.⁵⁸ Within 15 days after the completed application is filed, MDHHS will review it for completeness and request any necessary additional information. The applicant then has 15 days to submit the requested information. After MDHHS deems the application complete, the timeline for the CON review process depends on whether the review is nonsubstantive (45 days), substantive (120 days), or comparative (150 days). If the proposed decision is a disapproval, the applicant can request a hearing within 15 days.

B. MDHHS Non-Available Bed Plan

A nursing home that is reducing its patient count in preparation for closure may wish to place some of its empty beds into a “non-available bed plan.” A non-available bed plan is an option that allows a Medicaid certified nursing home that has occupancy below 85% to keep beds licensed and certified, but not considered for purposes of calculating Medicaid reimbursement.⁵⁹ This option reduces the number of patient days needed to reach the 85% occupancy threshold for purposes of determining Medicaid reimbursement.⁶⁰ A non-available bed plan is optional and can be entered into at any time prior to closure.

A facility that wishes to enter into a non-available bed plan must submit a written request for a non-available bed plan to the MDHHS LTC Reimbursement and Rate Setting Section (“RARSS”).⁶¹ RARSS must receive the request within 30 calendar days of the date that the beds are to be removed from resident care service.⁶² Non-available bed plan requests will not be approved on a retroactive basis.⁶³

As a general rule, a non-available bed plan becomes effective as of the first day of the month following the request.⁶⁴ The non-available beds must remain non-available for the remainder of the fiscal year in which the beds are deemed non-available and the entire following

fiscal year.⁶⁵ However, the non-available bed plan approval expires with a change of ownership of the nursing facility.⁶⁶ The guidance does not define what constitutes a “change of ownership,” so it is important to discuss the particular circumstances with RARSS. If the new owner wishes to continue the non-available bed plan, it must submit a written request to the RARSS within 90 calendar days of the change of ownership.⁶⁷

IV. Special Situations

The CON, licensing, certification, and Medicaid requirements relating to the closure of a nursing home and transfer of licensed beds are very technical and change often. This white paper provides an overview of the current requirements that typically apply to voluntary nursing home closures. However, there are special situations that may be subject to different requirements.

For example, a facility may decide to delicense all of its nursing home beds but continue to provide other licensed services (such as hospice services). LARA considers this situation to constitute the voluntary closure of a nursing home, which would trigger the requirement to prepare a closure plan. However, the required elements of the closure plan may be scaled down, depending on whether there are any nursing home residents in the facility at the time of closure and whether the facility is federally certified as a nursing home.

As another example, the closing facility might intend to transfer its nursing home beds to a new facility, but the construction of the new facility might not be completed prior to the closure of the existing facility. In this situation, the parties may need to discuss with LARA the possibility of entering into a building program agreement to preserve the nursing home license until the construction is completed.

For these reasons, it is critical for all involved parties to contact LARA and MDHHS (if applicable) at the outset and work closely with them throughout the process to navigate any issues that may arise.

¹ 42 CFR 483.70(l) (2020). Notice to the state long-term care ombudsman should be mailed to: Michigan Long Term Care Ombudsman Program, Michigan Elder Justice Initiative, 15851 South US 27, Suite 73, Lansing, MI 48912. See Michigan Department of Licensing and Regulatory Affairs, Bureau of Community and Health System, *Health Facility/Agency Closure Plan Checklist*, available at <https://www.michigan.gov/documents/lara/BCHS-HFD-CP_05.25.2018_626819_7.pdf> (accessed June 5, 2020).

² Notice to the Federal Survey and Certification Division should be mailed to the Director of Federal Survey and Certification Division, Bureau of Community and Health Systems, Department of Licensing and Regulatory Affairs, P.O. Box 30664, Lansing, MI 48909. See *id.*

³ 42 CFR 483.70(l)(3) (2020).

⁴ 42 CFR 424.516(d)(2) (2020).

⁵ Centers for Medicare & Medicaid Services, *Form 855A* (July 1, 2011), Section 1, available at <<https://www.cms.gov/Medicare/CMS-Forms/CMS-Forms/CMS-Forms-Items/CMS019475>> (accessed June 5, 2020).

⁶ 42 CFR 483.70(l) (2020).

⁷ MCL 333.21785.

⁸ Centers for Medicare & Medicaid Services, *State Operations Manual, Appendix PP - Guidance to Surveyors for Long Term Care Facilities*, Tag F845 (November 22, 2017), available at <<https://www.cms.gov/Medicare/Provider-Enrollment-and-Certification/GuidanceforLawsAndRegulations/Downloads/Appendix-PP-State-Operations-Manual.pdf>> (accessed June 5, 2020).

⁹ *Id.*

¹⁰ *Id.* at Tag F572.

¹¹ *Id.*

¹² *Id.*

¹³ MCL 333.21785.

¹⁴ State Interagency Nursing Home Closure Team, *Nursing Home Closure Information* (May 3, 2005) available at <https://www.michigan.gov/documents/bhs_NH_Closure_Information_Rev_10-04_105686_7.pdf> (accessed June 5, 2020).

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ *Id.*

¹⁸ The notice to the State Licensing Section should be mailed to the Manager of State Licensing Section, Bureau of Community and Health Systems, Department of Licensing and Regulatory Affairs, P.O. Box 30662, Lansing, MI 48909. See Michigan Department of Licensing and Regulatory Affairs, Bureau of Community and Health System, *Health Facility/Agency Closure Plan Checklist*, available at <https://www.michigan.gov/documents/lara/BCHS-HFD-CP_05.25.2018_626819_7.pdf> (accessed June 5, 2020).

¹⁹ *Id.*; see also MCL 333.21785. Note that the statute requires that the licensee must notify the “department of public health and the department of social services.” MCL 333.21785. Those departments have both been merged into MDHHS. The notice to MDHHS should be mailed to Laurie Ehrhardt, Nursing Facility Qualify Analyst, Bureau of Medicaid Policy and Health Systems Innovation, Michigan Department of Health and Human Services, P.O. Box 30479, Lansing, MI 48909.

²⁰ Centers for Medicare & Medicaid Services, *State Operations Manual, Appendix PP - Guidance to Surveyors for Long Term Care Facilities*, Tag F845 (November 22, 2017), available at <<https://www.cms.gov/Medicare/Provider-Enrollment-and-Certification/GuidanceforLawsAndRegulations/Downloads/Appendix-PP-State-Operations-Manual.pdf>> (accessed June 5, 2020).

²¹ *Id.*

²² The contact information is available at https://www.michigan.gov/egle/0,9429,7-135-3312_4123_4119-11623--,00.html.

²³ Worker Adjustment and Retraining Notification, 20 CFR Part 639 (2020).

²⁴ United States Department of Labor, *The Worker Adjustment and Retraining Notification (WARN) Act: Employer’s Guide to Advance Notice of Closings and Layoffs*, available at <https://www.dol.gov/sites/dolgov/files/ETA/Layoff/pdfs/_EmployerWARN2003.pdf> (accessed June 5, 2020).

²⁵ *Id.*

²⁶ *Id.*

²⁷ Centers for Medicare & Medicaid Services, *State Operations Manual, Appendix PP - Guidance to Surveyors for Long Term Care Facilities*, Tag F845 (November 22, 2017), available at <<https://www.cms.gov/Medicare/Provider-Enrollment-and-Certification/GuidanceforLawsAndRegulations/Downloads/Appendix-PP-State-Operations-Manual.pdf>> (accessed June 5, 2020).

²⁸ *Id.*

²⁹ Michigan Department of Licensing and Regulatory Affairs, Bureau of Community and Health System, *Health Facility/Agency Closure Plan Checklist*, available at <https://www.michigan.gov/documents/lara/BCHS-HFD-CP_05.25.2018_626819_7.pdf> (accessed June 5, 2020).

³⁰ *Id.*

³¹ *Id.*

³² 42 CFR 483.70(l)(2) (2020).

³³ Michigan Department of Licensing and Regulatory Affairs, Bureau of Community and Health System, *Health Facility/Agency Closure Plan Checklist*, available at <https://www.michigan.gov/documents/lara/BCHS-HFD-CP_05.25.2018_626819_7.pdf> (accessed June 5, 2020).

³⁴ Centers for Medicare & Medicaid Services, *State Operations Manual, Appendix PP - Guidance to Surveyors for Long Term Care Facilities*, Tag F845 (November 22, 2017), available at <<https://www.cms.gov/Medicare/Provider-Enrollment-and-Certification/GuidanceforLawsAndRegulations/Downloads/Appendix-PP-State-Operations-Manual.pdf>> (accessed June 5, 2020).

³⁵ *Id.*

³⁶ *Id.*

³⁷ *Id.*

³⁸ Michigan Department of Licensing and Regulatory Affairs, Bureau of Community and Health System, *Health Facility/Agency Closure Plan Checklist*, available at <https://www.michigan.gov/documents/lara/BCHS-HFD-CP_05.25.2018_626819_7.pdf> (accessed June 5, 2020).

³⁹ Centers for Medicare & Medicaid Services, *State Operations Manual, Appendix PP - Guidance to Surveyors for Long Term Care Facilities*, Tag F845 (November 22, 2017), available at <<https://www.cms.gov/Medicare/Provider-Enrollment-and-Certification/GuidanceforLawsAndRegulations/Downloads/Appendix-PP-State-Operations-Manual.pdf>> (accessed June 5, 2020).

⁴⁰ *Id.*

⁴¹ *Id.*

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ *Id.*

⁴⁶ *Id.*

⁴⁷ *Id.*

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*; see also MCL 333.21776.

⁵¹ Michigan Department of Licensing and Regulatory Affairs, Bureau of Community and Health System, *Health Facility/Agency Closure Plan Checklist*, available at <https://www.michigan.gov/documents/lara/BCHS-HFD-CP_05.25.2018_626819_7.pdf> (accessed June 5, 2020).

⁵² For additional information regarding the CON application process in Michigan, see the State Bar of Michigan Health Care Law Section white paper entitled Cupp & Kaser, *CON Basics in Michigan*, State Bar of Michigan Health Care Law Section (2014), available at <<https://higherlogicdownload.s3.amazonaws.com/MICHBAR/f8a8a213-d7d6-49c4-bdff-e6c7a728e471/UploadedImages/pdfs/CONbasics.pdf>> (accessed June 5, 2020).

⁵³ MCL 333.22209(2).

⁵⁴ MCL 333.22209(1).

⁵⁵ Michigan Department of Health and Human Services, *Certificate of Need (CON) Review Standards for Nursing Home and Hospital Long-Term-Care Unit (HLTCU) Beds* (September 21, 2017), Section 9(1)(a), available at <https://www.michigan.gov/documents/mdch/NH_Standards_204890_7.pdf> (accessed June 5, 2020).

⁵⁶ *Id.*

⁵⁷ *Id.* at Section 7(3)(c).

⁵⁸ Michigan Department of Health and Human Services, *Michigan's Certificate of Need Program 2020*, available at <https://www.michigan.gov/documents/mdch/2015_CONb_Brochure_488915_7.pdf> (accessed June 5, 2020).

⁵⁹ Michigan Department of Health and Human Services, *Medicaid Provider Manual* (April 1, 2020), Section 9.13, Page a84, available at <<https://www.mdch.state.mi.us/dch-medicaid/manuals/MedicaidProviderManual.pdf>> (accessed June 5, 2020).

⁶⁰ *Id.*

⁶¹ Michigan Department of Health and Human Services, *Medicaid Provider Manual* (April 1, 2020), Section 9.13.B, Nursing Facility Cost Reporting & Reimbursement Appendix, Page a85, available at <<https://www.mdch.state.mi.us/dch-medicaid/manuals/MedicaidProviderManual.pdf>> (accessed June 5, 2020). To request Medicaid approval for a non-available bed plan, a facility must contact the Medicaid office at DARS@michigan.gov with subject line: "Medicaid Non-Available Bed Plan Request." Michigan Department of Licensing and Regulatory Affairs, *Bed Changes* <https://www.michigan.gov/lara/0,4601,7-154-89334_63294_63384_76823---,00.html> (accessed June 5, 2020).

⁶² Michigan Department of Health and Human Services, *Medicaid Provider Manual* (April 1, 2020), Section 9.13.B, Nursing Facility Cost Reporting & Reimbursement Appendix, Page a85, available at <<https://www.mdch.state.mi.us/dch-medicaid/manuals/MedicaidProviderManual.pdf>> (accessed June 5, 2020).

⁶³ *Id.*

⁶⁴ *Id.* at Nursing Facility Cost Reporting & Reimbursement Appendix, Section 9.13.C, Page a85.

⁶⁵ *Id.*

⁶⁶ *Id.* at Nursing Facility Cost Reporting & Reimbursement Appendix, Section 9.13.D, Page a87.

⁶⁷ *Id.*