



CONTINUING CARE RETIREMENT COMMUNITIES (“CCRCs”)

PROVIDER NAME: _____ EIN: _____

FACILITY NAME: _____

D/B/A NAME (if applicable): _____

Contact: _____ Telephone: _____

Contact Email address: _____ Billing Email address: _____

Required Filings in the State Of: Pennsylvania Filings Made During the Year 2023

PENNSYLVANIA DOMESTIC FILERS:

The Department is in the process of transitioning to paperless filings, which will require a billing email addresses. Please ensure contact information on file with the Department is always maintained current.

Filings may be made in electronic form only and hardcopy filings are optional. Further:

1. All Pennsylvania CCRC filings are to be emailed to:
RA-IN-CCRC@PA.gov
 - a. The email subject line should begin with the EIN followed by the provider name and then facility name. **Please do not use d/b/a name for the Provider in email subject line.**
 - b. Each document is to be submitted in PDF format.
 - c. ZIP files cannot be accepted through the firewall and may result in a late filing. Encrypted files can be accepted and are preferable over a secured portal process.
 - d. The document file name for each item should begin with the provider name and a brief document description. (i.e. CCRC Disclosure Statement).
 - e. Documents requiring signature should include a wet signature PDF scan.
 - f. Please provide a Company contact email address for the Department to address any inquiries and direct invoicing for electronic payment implementation.
2. Electronic filings only are required and preferred. However, the Department will accept hard copy filings. These can be sent to **ATTN: Hem Mahat**, Administration, PA Insurance Department, 1326 Strawberry Square, Harrisburg, PA 17120.
3. The scanned documents submitted should reflect the appropriate wet signatures and notary requirement.
4. Filing fee payment can be mailed to the Department, to **ATTN: Hem Mahat**, Administration, PA Insurance Department, 1326 Strawberry Square, Harrisburg, PA 17120 and clearly identify the Provider name, EIN and CCRC renewal fee period. A scanned copy of the fee payment can be included with the electronic submission to facilitate filing review.
5. Questions can be emailed to RA-IN-CCRC@PA.gov

Update March 27, 2023

Office of Corporate & Financial Regulation | Bureau of Company Licensing & Financial Analysis
Financial Analysis Division | 1345 Strawberry Square | Harrisburg, Pennsylvania 17120
Phone: 717.787.3952 | Fax: 717.787.8557 | www.insurance.pa.gov | ra-in-ccrc@pa.gov

CONSOLIDATED AUDIT REQUESTS			
√	DOCUMENT	DUE DATE *	CITATION **
	Request to file consolidated or combined audit filings in lieu of separate CPA reports. Note: This request requires prior approval. If approved, the required consolidated or combined worksheets need to be subjected to audit procedures.	30 days prior to fiscal year end	31 Pa. Code § 147.7(c)
REQUIRED FILINGS			
√	DOCUMENT	DUE DATE *	CITATION **
	CPA Report	Four (4) months after fiscal year end	31 Pa. Code § 147.3(c)
	Disclosure of Calculation of “Statutory Liquid Reserves” must be part of the audited financial statements notes or as a supplemental schedule. Statutory Liquid Reserves amount must be part of the audited balance sheet as a separate balance sheet account.	Four (4) months after fiscal year end	40 P.S. § 3209 And 31 Pa. Code § 151.11(d)
	Disclosure of all “Deferred Revenues” (Deferred Revenues - Nonrefundable portion of entrance fees reported as deferred income & amortized over the actuarially determined life expectancy of each resident.)	Four (4) months after fiscal year end	31 Pa. Code § 151.11(d)
	Disclosure of funds maintained in an escrow account for entrance fees must be part of the audited financial statements notes.	Four (4) months after fiscal year end	40 P.S. § 3212
	CPA Qualification Letter	Four (4) months after fiscal year end	31 Pa. Code §§ 147.4(e) & 147.6a
	CPA Awareness Letter Not required annually, but must be on file for the CPA performing the current year’s audit	Four (4) months after fiscal year end	31 Pa. Code § 147.5(d)
	Communication of Internal Control Related Matters Noted in Audit	If issued by CPA Within 60 days of filing the CPA report	31 Pa. Code § 147.9a
	Notification of Adverse Financial Condition	If issued by CPA Within 5 business days of receipt, forward a copy to the Department & provide evidence of such to the CPA.	31 Pa. Code §§ 147.4(e) & 147.9
	Change in CPA letters		
	Notification of dismissal, resignation, or replacement	Within 5 business days of CPA dismissal, resignation, or replacement	31 Pa. Code § 147.5(c)
	CCRC’s letter addressing whether there were disagreements 24 months prior to change	Within 10 business days of the notification letter	31 Pa. Code § 147.5(c)(1)

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√	DOCUMENT	DUE DATE *	CITATION **
	Letter from the former CPA stating that they agree or disagree with the contents of the letter from the CCRC regarding disagreements 24 months prior to change	Concurrently with the CCRC's letter regarding disagreements	31 Pa. Code § 147.5(c)(2)
	Letter with the name and address of the independent CPA or accounting firm retained to conduct the annual audit and provide an awareness letter from same	Within 60 business days of the notification letter	31 Pa. Code §§ 147.5(c)(3) & (d)
	Current Resident's Agreement (Complete copy required regardless if unchanged from the prior filing)	Four (4) months after fiscal year end	31 Pa. Code § 151.8(f)
	Disclosure Statement *** <i>Note: This must be filed by the provider and in the format presented to a current or potential resident. Disclosure statement filings are public and posted to the Insurance Department website. Please submit in PDF format to the Department.</i>	Four (4) months after fiscal year end	40 P.S. § 3207(b) and 31 Pa. Code § 151.7
	Narrative statement of material differences of actual vs. pro forma income statement	Four (4) months after fiscal year end	40 P.S. § 3207(b)(1)
	Pro Forma Income Statement – for the next fiscal year	Four (4) months after fiscal year end	40 P.S. § 3207(b)(2)
AMENDMENTS TO DISCLOSURE STATEMENTS			
	<p>An electronic filing is to be submitted and include a cover letter briefly outlining the sections of the disclosure statement amended and a redline version illustrating the changes.</p> <p>Material changes in the operation of a provider or facility which require an amendment to a disclosure statement may include, but are not limited to, the following:</p> <p>(1) Changes in the board of directors, officers, managing or general partners, administrators or trustees and managers which affect the management of a facility. Biographical affidavits by these individuals shall be filed with the Department at the time an amended disclosure statement is filed.</p> <p>(2) New or additional mortgages, liens, security interests, loan commitments, long-term financing arrangements or leases, which transaction materially affects the real property of the facility. A copy of all pertinent documents evidencing the transactions shall be filed with the Department at the time an amended disclosure statement is filed.</p> <p><i>Continued on next page</i></p>	Upon amendment or change	31 Pa. Code § 151.7(e)

√	DOCUMENT	DUE DATE *	CITATION **
	<p>(3) Other material changes in the financial or factual information contained in the disclosure statement or statement in support of the provider's original application for a certificate of authority. Explanatory material and copies of pertinent documents concerning the material changes shall be filed with the Department at the time an amended disclosure statement is filed.</p> <p><i>Note: Amended Disclosure Statements must be filed by the provider within 30 days of amendment or change, and in the format to be presented to a current or potential resident. Amended Disclosure Statements are public documents and posted on the Department's website.</i></p>	Upon amendment or change	31 Pa. Code § 151.7(e)

* There are no provisions in statute or regulation that provide for an extension or waiver of the audited financial report filing date requirements for CCRCs.

** 31 Pa. Code Chapters 147 and 151 are available on The Pennsylvania Code website at: [Annual Audited Insurers' Financial Report](#) and [Continuing Care Providers](#).

*** **Filing fee** - There is a \$750 Disclosure Statement filing fee pursuant to 31 Pa. Code § 151.14(c). Filing fee payment can be mailed to the Department, to **ATTN: Hem Mahat**, Administration, PA Insurance Department, 1326 Strawberry Square, Harrisburg, PA 17120 and clearly identify the Provider name, EIN and CCRC renewal fee period. A scanned copy of the fee payment can be included with the electronic submission to facilitate filing review.

INQUIRIES CAN BE MADE TO:

Pennsylvania Insurance Department

E-mail: ra-in-CCRC@pa.gov

Phone: 717-787-3952