

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	BROOKSIDE REHAB & HEALTHCARE CENTER
1.2	MassHealth Provider ID	110129102B
1.3	Federal Employer Tax ID	822065921
1.4	VPN	0950694
1.5	Is the above information correct?	Yes
1.6	Facility Number	00208
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	11 Pontiac Avenue
1.11	City	Webster
1.12	Zip	01570
1.13	Telephone	+1 (508) 943-3889
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	Partnership/Limited Liability Partnership (LLP)
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.	Crystal Rehab & Nursing LLC
1.20	List realty company names as reported on each realty company cost report.	Pontiac Avenue Realty LLC
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

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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						

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	238,830		238,830
1.2	Commercial Managed Care	198,212		198,212
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,456,930	216,557	1,673,487
1.5	Medicare Managed Care (Part C)	539,656		539,656
1.6	MassHealth Fee-for-Service	3,243,399		3,243,399
1.7	MassHealth Managed Care	155,049		155,049
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	594,501		594,501
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	6,426,577	216,557	6,643,134

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		

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	44,938
3.7	Interest Income	244
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	5,142
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	190
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	50,514

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)		
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	6,693,648

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

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	18,126		18,126
1.2	Director of Nurses: Employee Benefits	338		338
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	1,757		1,757
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	20,221		20,221
1.7	Registered Nurses: Salaries	175,506		175,506
1.8	Registered Nurses: Employee Benefits	3,268		3,268
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	17,013		17,013
1.10	Registered Nurses Purchased Service: Per Diem	267,656		267,656
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	171,371	0	171,371
1.200	Subtotal: Registered Nurses Expenses	634,814		634,814
1.12	Licensed Practical Nurses: Salaries	615,712		615,712
1.13	Licensed Practical Nurses: Employee Benefits	11,466		11,466
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	59,685		59,685
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	525,257	0	525,257
1.300	Subtotal: Licensed Practical Nurses Expenses	1,212,120		1,212,120
1.17	Certified Nurse Aides: Salaries	710,293		710,293
1.18	Certified Nurse Aides: Employee Benefits	13,227		13,227
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	68,851		68,851
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	663,382	0	663,382
1.400	Subtotal: Certified Nurse Aides Expenses	1,455,753		1,455,753

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

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	3,322,908		3,322,908

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	3,322,908		3,322,908

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	120,679		120,679
2.2	Administration: Employee Benefits	2,247		2,247
2.3	Administration: Payroll Taxes incl Workers Comp.	11,699		11,699
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	134,625		134,625
2.7	Clerical Staff: Salaries	125,431		125,431
2.8	Clerical Staff: Employee Benefits	2,336		2,336
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	12,159		12,159
2.10	Clerical Staff: Purchased Service	3,568		3,568
2.200	Subtotal: Clerical Staff Expenses	143,494		143,494
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	6,131		6,131
2.12	Office Supplies	115,657		115,657
2.13	Telecommunications (e.g. Internet, Phone)	37,579		37,579

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	26,915		26,915
2.16	Advertising: Help Wanted	23,372		23,372
2.17	Licenses and Dues: Patient Care Related Portion	16,838		16,838
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	13,141		13,141
2.20	Insurance: Malpractice & General Liability	119,175		119,175
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	29,379	609	28,770
2.23	Non-Allowable A & G Expenses	967,965	967,965	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		5	5
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	1,356,152		387,583
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,634,271		665,702
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		5,142	5,142
2.500	Subtotal: Administrative & General Recoverable Income	0		5,142
200	Total: Net Administrative & General Expenses After Recoverable Income	1,634,271		660,560

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	consultants	27,889
2A.2	professional fees	881
2A.3	donations	250
2A.4	amortization	359
2A.100	Subtotal: Other A&G Expenses	29,379

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	9,621
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	83,411
2B.7	Key Person Insurance	
2B.8	Management Company Fees	413,932
2B.9	Management Consultants	
2B.10	Interest on Working Capital	953
2B.11	Fines, Late Fees, Penalties, including Interest	14,039
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	64,535
2B.15	User Fee Assessment	381,474
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	967,965

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

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

3.1	Staff Development Coordinator: Salaries	2,202		2,202
3.2	Staff Dev. Coord.: Employee Benefits	41		41
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	213		213
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	2,456		2,456
3.5	Plant Operation: Salaries	62,265		62,265
3.6	Plant Operation: Employee Benefits	1,160		1,160
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,035		6,035
3.8	Plant Operation: Purchased Service	57,636		57,636
3.9	Plant Operation: Supplies and Expenses	9,541		9,541
3.10	Plant Operation: Utilities	140,116		140,116
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	276,753		276,753
3.13	Dietician: Salaries	26,472		26,472
3.14	Dietician: Employee Benefits	493		493
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,566		2,566
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	29,531		29,531
3.18	Dietary: Salaries	70,002		70,002
3.19	Dietary: Employee Benefits	1,303		1,303
3.20	Dietary: Payroll Taxes incl Workers Comp.	6,785		6,785
3.21	Dietary: Food	164,644		164,644
3.22	Dietary: Purchased Service	266,064		266,064
3.23	Dietary: Supplies and Expenses	20,280		20,280
3.400	Subtotal: Dietary Expenses	529,078		529,078
3.24	Housekeeping/Laundry: Salaries	34,614		34,614
3.25	Housekeeping/Laundry: Employee Benefits	645		645
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	3,356		3,356
3.27	Housekeeping/Laundry: Purchased Service	133,437		133,437
3.28	Housekeeping/Laundry: Supplies and Expenses	24,521		24,521
3.29	Housekeeping/Laundry: Linen and Bedding			0

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	196,573		196,573
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	29,995		29,995
3.37	Unit Clerk & Medical Records: Employee Benefits	559		559
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,908		2,908
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	33,462		33,462
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	80,785		80,785
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,504		1,504
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,831		7,831
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	90,120		90,120
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	156,795		156,795
3.49	Social Service Worker: Employee Benefits	2,920		2,920
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,199		15,199
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	174,914		174,914
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	1,800		1,800
3.57	Indirect Restorative Therapy: Employee Benefits	34		34
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	174		174
3.59	Indirect Restorative Therapy: Consultants	3,749		3,749
3.60	Direct Restorative Therapy: Salaries	73,747	73,747	0
3.61	Direct Restorative Therapy: Benefits	8,523	8,523	0
3.62	Direct Restorative Therapy: Consultants	264,981	264,981	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	353,008		5,757
3.64	Recreational Therapy/Activities: Salaries	65,444		65,444
3.65	Recreational Therapy/Activities: Employee Benefits	1,219		1,219
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	6,344		6,344
3.67	Recreational Therapy/Activities: Purchased Service	2,372		2,372
3.68	Recreational Therapy/Activities: Supplies and Expenses	9,351		9,351
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	84,730		84,730
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	11,511		11,511
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	30,000		30,000
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	183,197	183,197	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	239,290		239,290
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	400		400
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	464,398		281,201
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,235,023		1,704,575
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		190	190
3.1800	Subtotal: Variable Recoverable Income	0		190
300	Total: Net Variable Expenses Including Recoverable Income	2,235,023		1,704,385

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	21,649	(115,351)	137,000
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		209,847	209,847
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	18,612		18,612
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	30,260		30,260
4.9	Real Estate Tax Expense REA-CR			0
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	12,026		12,026
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	530,139	530,139	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	612,686		407,745
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	612,686		407,745

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

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	7,804,888		6,100,930
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	7,804,888		6,095,598

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
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	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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		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		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	6,643,134
1A.2	Other Revenue	50,270
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	6,693,404
1A.4	Salaries and Wages	2,369,868
1A.5	Employee Benefits	273,858
1A.6	Supplies and Other (including Payroll Taxes)	5,074,025
1A.7	Interest Expense	953
1A.8	Provision for Bad Debt	64,535
1A.9	Depreciation and Amortization Expenses	21,649
1A.200	Total Operating Expenses	7,804,888
1A.300	Income(Loss) from Operations	(1,111,484)
	Non-Operating Income and Expenses	
1A.10	Interest Income	244
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	(1,111,240)
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)	(1,111,240)

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

<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)	6,693,648
2.2	Total Nursing Expenses (Schedule 3)	3,322,908
2.3	Total Administrative and General Expenses (Schedule 3)	1,634,271
2.4	Total Variable Expenses (Schedule 3)	2,235,023
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	612,686
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	7,804,888
200	Cost Reported Net Income(Loss)	(1,111,240)

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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)		(1,111,240)
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)		(1,111,240)

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	115,046
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	1,580,623
1.6	Less Reserve for Bad Debt	(798,760)
1.100	Subtotal: Net Patient Accounts Receivable	781,863
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	27,540
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	198,330
1.12	Prepaid Interest	
1.13	Prepaid Insurance	155,282
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	25,299
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	216,257
100	Total Current Assets	1,519,617

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	resident funds	3,580
1A.2	security deposit S/T	35,000
1A.3	other assets	169,138
1A.4	exchange	8,539
1A.100	Subtotal: Other Current Assets	216,257

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	103,147
2.4	Equipment	73,212
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	176,359

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	
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	0

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

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,695,976

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	920,119
5.2	Accrued Expenses	180,202
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
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	105,391
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,205,712

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	416,940
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	416,940

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,622,652

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	1,216,965
8B.2	Prior Period Adjustment(s)	(32,401)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(1,111,240)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	73,324

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	adjustment made sub to the filing of the 2021 cost report, no impact on reimbursement	(32,401)
8D.100	Subtotal: Prior Period Adjustments	(32,401)

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

<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)	1,695,976

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

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	96,266	20,764		117,030	(6,923)	(6,960)	(13,883)	103,147
1.4	Equipment	112,063	34,826		146,889	(58,988)	(14,689)	(73,677)	73,212
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	208,329	55,590	0	263,919	(65,911)	(21,649)	(87,560)	176,359

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	131,563					131,563				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	1,184,065					1,184,065	3.05%		88,351	88,351
2.5	Improvements SNF-CR	96,266		20,764			117,030	5.00%	6,960		6,960
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	112,063		34,826			146,889	10.00%	14,689		14,689

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

2.8	Equipment REA- CR	270,000					270,000	10.00%		27,000	27,000
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	1,793,957	0	55,590	0	0	1,849,547		21,649	115,351	137,000

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	10/26/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	6,400,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	81
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	9,788
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	8,443
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	2.0
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

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

<i>Changes in Facility or Realty Company Ownership</i>					
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)	903,049

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,111,240)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	21,649
2.3	Increases (Decreases) to Cash Provided by Operating Activities	607,069
200	Net Cash from Operating Activities	(482,522)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(55,590)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(55,590)

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	
4.3	Cash Flows from Other Financing Activities	(249,891)
400	Net Cash from Financing Activities	(249,891)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(788,003)
500	Cash and Cash Equivalents (End of Year)	115,046

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	11/01/2021	81			81	81
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.	81				
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	590	574		2,327	1,494	12,960
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	590	574	0	2,327	1,494	12,960

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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
682					2,109			20,736
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
682	0	0	0	0	2,109	0	0	20,736

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	162
3.2	0140.1	Number of MassHealth Admissions During Year	15
3.3	0150.0	Number of Discharges During Year	170
3.4	0190.0	Average Length of Stay	122
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	137,570	3,089.0	545,850	15,261.0	513,350	23,058.0
1.2	Total Overtime Wages	33,581	563.0	53,254	1,051.0	171,485	5,912.0
1.3	Total Shift Differential	4,355		16,608		25,458	
1.4	Total Other Differentials						
100	Total	175,506	3,652.0	615,712	16,312.0	710,293	28,970.0

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	2.00	2.00	2.00	3.00	3.00
2.2	Licensed Practical Nurses	2.00	2.00	1.00	3.00	3.00
2.3	Certified Nurse Aides	1.00	1.00	1.00	2.00	3.00

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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		45.5
3.2	Plant Operations	1	1.0	2,072.0
3.3	Dietary Staff	1	1.0	2,088.0
3.4	Dietician	1	0.4	740.0
3.5	Housekeeping/Laundry Staff	1	1.0	2,080.0
3.6	Unit Clerk & Medical Records Staff	1	0.8	1,743.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,040.0
3.9	Social Services Staff	2	2.0	4,119.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	4	1.0	2,090.8
3.12	Restorative Therapy - Indirect Staff	4	0.0	10.0
3.13	Recreational Staff	2	2.0	4,057.0
3.14	Administration and Officers	1	1.0	2,088.0
3.15	Security Staff			
3.16	Clerical Staff	4	2.8	5,811.0
3.17	Director of Nurses	1	0.2	315.5
3.18	Registered Nurses	2	1.8	3,652.0
3.19	Licensed Practical Nurses	8	7.8	16,312.0
3.20	Certified Nurse Aides	14	13.9	28,970.0
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	49	37.7	78,233.8

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023

Time: 12:10 PM

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	CONNECTRN INC	TGKV	61.5	3,869	280.5	18,286	839.0	30,268		
4.3	Intelycare, Inc.	TM7F	2,305.7	163,665	6,131.4	358,226	11,209.5	369,764		
4.4			32.9	2,311	1,740.7	105,320	4,229.2	169,441		
4.5	Omni Healthcare Staffing INC	T6MI	17.8	1,526	588.0	43,425	2,037.0	93,909		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,417.9	171,371	8,740.6	525,257	18,314.7	663,382	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,417.9	171,371	8,740.6	525,257	18,314.7	663,382	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	Presutti	Mark	Administrator	Administrative & General	121,099			121,099		
5.2	Davis	William	RN	Nursing	120,041			120,041		
5.3	Davignon Fafrak	Alexandra N	LPN	Nursing	116,030			116,030		
5.4	Olds	Beauty	CNA	Nursing	98,407			98,407		
5.5	Tebo	Robyn	LPN	Nursing	97,026			97,026		

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
 Filing Year: 2022

Date: 11/28/2023
 Time: 12:10 PM

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

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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	CIBC	No	249,891			249,891	0	5.000%	953
200	Total Working Capital Interest						0		953

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):

Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 12:10 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/01/2023 11:18AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/01/2023 11:21AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/01/2023 11:22AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/01/2023 11:24AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	09/01/2023

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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Skilled Nursing Facility Cost Report
BROOKSIDE REHAB & HEALTHCARE CENTER
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 Time: 12:10 PM

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	09/12/2023
2.3	Last Name	Biderman
2.4	First Name	Michael
2.5	Middle Name	
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