

Skilled Nursing Facility Cost Report**BRUSH HILL CARE CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 2:06 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BRUSH HILL CARE CENTER
1.2	MassHealth Provider ID	110117731A
1.3	Federal Employer Tax ID	811999716
1.4	VPN	0950496
1.5	Is the above information correct?	Yes
1.6	Facility Number	00821
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	1200 Brush Hill Road
1.11	City	Milton
1.12	Zip	02186
1.13	Telephone	+1 (617) 333-0600
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	n/a
1.19	List the name of the entity that holds the nursing facility license.	Milton HC Operating, LLC
1.20	List realty company names as reported on each realty company cost report.	Milton SPE 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

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Contact Information

Table 2		1
Line #	Description	
2.1	Contact Person Name	Shani Wein
2.2	Nursing Facility or Firm Name	Brush Hill Care Center
2.3	Title	Controller
2.4	Street Address	1200 Brush Hill Road
2.5	City	Milton
2.6	State	MA
2.7	Zip Code	02186
2.8	Phone Number	+1 (718) 247-6217
2.9	Email Address	ShaniW@Elmhurstcarecenter.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	Brian Lee
3.3	Nursing Facility or Firm Name	HMM, CPAs LLP
3.4	Title	Partner
3.5	Street Address	527 Townline Road, Suite 203
3.6	City	Hauppauge
3.7	State	NY
3.8	Zip Code	11788
3.9	Phone Number	+1 (631) 265-6289
3.10	Email Address	BLee@horanmm.com
3.11	Type of Accounting Service Performed	Review

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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	310,070		310,070
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care	2,624,070		2,624,070
1.4	Medicare Fee-For-Service	3,552,418	891,912	4,444,330
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	6,217,093		6,217,093
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			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public	93,482		93,482
1.15	Other Payer Revenue	241,475		241,475
100	Total Nursing Facility Revenue	13,038,608	891,912	13,930,520

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	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	
3.7	Interest Income	1,607
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	535,931
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	537,538

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	14,468,058

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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	22,396		22,396
1.2	Director of Nurses: Employee Benefits	4,120		4,120
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.			0
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	26,516		26,516
1.7	Registered Nurses: Salaries	1,375,888		1,375,888
1.8	Registered Nurses: Employee Benefits	252,296		252,296
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.			0
1.10	Registered Nurses Purchased Service: Per Diem	335,991		335,991
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	1,964,175		1,964,175
1.12	Licensed Practical Nurses: Salaries	1,552,696		1,552,696
1.13	Licensed Practical Nurses: Employee Benefits	285,696		285,696
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.			0
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	1,838,392		1,838,392
1.17	Certified Nurse Aides: Salaries	846,253		846,253
1.18	Certified Nurse Aides: Employee Benefits	155,556		155,556
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.			0
1.20	Certified Nurse Aides Purchased Service: Per Diem	1,560,762		1,560,762
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	2,562,571		2,562,571

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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	6,391,654		6,391,654

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	6,391,654		6,391,654

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	290,642		290,642
2.2	Administration: Employee Benefits	53,577		53,577
2.3	Administration: Payroll Taxes incl Workers Comp.			0
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	344,219		344,219
2.7	Clerical Staff: Salaries	402,793		402,793
2.8	Clerical Staff: Employee Benefits	167,697		167,697
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.			0
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	570,490		570,490
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	9,881		9,881
2.12	Office Supplies	96,499		96,499
2.13	Telecommunications (e.g. Internet, Phone)	26,239		26,239

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	130,018		130,018
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	15,010		15,010
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	36,508		36,508
2.20	Insurance: Malpractice & General Liability	266,520		266,520
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	18,761		18,761
2.23	Non-Allowable A & G Expenses	1,569,012	1,569,012	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	2,168,448		599,436
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,083,157		1,514,145
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		535,931	535,931
2.500	Subtotal: Administrative & General Recoverable Income	0		535,931
200	Total: Net Administrative & General Expenses After Recoverable Income	3,083,157		978,214

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Postage	383
2A.2	Employee Background Checks	2,124
2A.3	Misc Expenses	16,254
2A.100	Subtotal: Other A&G Expenses	18,761

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	62,456
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	303,026
2B.5	Legal: Resident Care	85,388
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	157,343
2B.15	User Fee Assessment	951,888
2B.16	Other Non-Allowable A&G Expenses	8,911
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	1,569,012

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			0

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3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	344,471		344,471
3.6	Plant Operation: Employee Benefits	63,304		63,304
3.7	Plant Operation: Payroll Taxes incl Workers Comp.			0
3.8	Plant Operation: Purchased Service	404,938		404,938
3.9	Plant Operation: Supplies and Expenses	132,651		132,651
3.10	Plant Operation: Utilities	570,616		570,616
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	1,515,980		1,515,980
3.13	Dietician: Salaries	51,852		51,852
3.14	Dietician: Employee Benefits	9,531		9,531
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	61,383		61,383
3.18	Dietary: Salaries	446,022		446,022
3.19	Dietary: Employee Benefits	81,993		81,993
3.20	Dietary: Payroll Taxes incl Workers Comp.			0
3.21	Dietary: Food	531,586		531,586
3.22	Dietary: Purchased Service	7,213		7,213
3.23	Dietary: Supplies and Expenses	76,984		76,984
3.400	Subtotal: Dietary Expenses	1,143,798		1,143,798
3.24	Housekeeping/Laundry: Salaries	475,545		475,545
3.25	Housekeeping/Laundry: Employee Benefits	87,456		87,456
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	649		649
3.28	Housekeeping/Laundry: Supplies and Expenses	78,669		78,669
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	642,319		642,319
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	64,525		64,525
3.37	Unit Clerk & Medical Records: Employee Benefits	11,822		11,822
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	76,347		76,347
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	114,600		114,600
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	21,840		21,840
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	136,440		136,440
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	169,601		169,601
3.49	Social Service Worker: Employee Benefits	31,144		31,144
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.			0
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	200,745		200,745
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	646,870	646,870	0
3.61	Direct Restorative Therapy: Benefits	118,981	118,981	0
3.62	Direct Restorative Therapy: Consultants	13,468	13,468	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	779,319		0
3.64	Recreational Therapy/Activities: Salaries	106,155		106,155
3.65	Recreational Therapy/Activities: Employee Benefits	19,576		19,576
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp			0
3.67	Recreational Therapy/Activities: Purchased Service	24,220		24,220
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,605		1,605
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	151,556		151,556
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	30,667		30,667
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	227,681	227,681	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	331,703		331,703
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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	590,051		362,370
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,297,938		4,290,938
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	5,297,938		4,290,938

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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	2,150	0	2,150
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	104,398		104,398
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			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	585,394	585,394	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	691,942		106,548
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	691,942		106,548

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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	15,464,691		12,303,285
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	15,464,691		11,767,354

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	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:	n/a

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

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		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	

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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	14,466,451
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	14,466,451
1A.4	Salaries and Wages	6,910,399
1A.5	Employee Benefits	1,271,168
1A.6	Supplies and Other (including Payroll Taxes)	7,123,631
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	157,343
1A.9	Depreciation and Amortization Expenses	2,150
1A.200	Total Operating Expenses	15,464,691
1A.300	Income(Loss) from Operations	(998,240)
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,607
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	(996,633)
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)	(996,633)

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Detail of Extraordinary Items

Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

Cost Reported Statement of Operations

Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,468,058
2.2	Total Nursing Expenses (Schedule 3)	6,391,654
2.3	Total Administrative and General Expenses (Schedule 3)	3,083,157
2.4	Total Variable Expenses (Schedule 3)	5,297,938
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	691,942
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	15,464,691
200	Cost Reported Net Income(Loss)	(996,633)

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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)		(996,633)
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)		(996,633)

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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	724,251
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	3,185,433
1.6	Less Reserve for Bad Debt	(511,739)
1.100	Subtotal: Net Patient Accounts Receivable	2,673,694
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	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	45,680
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	3,443,625

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	
2.4	Equipment	13,975
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	13,975

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	11,943,543
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	11,943,543

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Operating Lease Right of Use Asset	10,928,265
3A.2	Resident Funds Asset	141,821
3A.3	Due from Related Party	873,457
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	11,943,543

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	15,401,143

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	7,642,927
5.2	Accrued Expenses	29,417
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	292,511
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	3,404,507
500	Total Current Liabilities	11,369,362

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	PPP Loan Payable	2,801,522
5A.2	Operating Lease Liability, Current Portion	585,396
5A.3	Due to Third Party and Private Payors	17,589
5A.100	Subtotal: Other Current Liabilities	3,404,507

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	10,484,690
600	Total Non-Current Liabilities	10,484,690

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	21,854,052

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	(5,456,276)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(996,633)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(6,452,909)

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)	15,401,143

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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				0			0	0
1.4	Equipment	35,450			35,450	(19,325)	(2,150)	(21,475)	13,975
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	35,450	0	0	35,450	(19,325)	(2,150)	(21,475)	13,975

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	1,896,000					1,896,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	10,744,000					10,744,000	2.50%			0
2.5	Improvements SNF-CR						0	5.00%	0		0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	35,450					35,450	10.00%	2,150		2,150

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	12,675,450	0	0	0	0	12,675,450	2,150	0	2,150

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1954
3.2	What was the date of the most recent assessed property value of this facility?	06/01/2016
3.3	What was the value from the most recent municipal property assessment for this facility?	4,794,200
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?	76
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	45,645
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	34,110
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	27,330
3.10	What is the total acreage of the facility site?	0.6
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?	No

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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)	650,039

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(996,633)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	159,493
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,053,173
200	Net Cash from Operating Activities	216,033

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	0

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	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	216,033
500	Cash and Cash Equivalents (End of Year)	866,072

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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	07/01/2018	160			160	160
1.2	07/01/2020	160			160	160
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.	160				
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	825		7,689	5,192		34,077
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	825	0	7,689	5,192	0	34,077

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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
					363			48,146
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	363	0	0	48,146

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	304
3.2	0140.1	Number of MassHealth Admissions During Year	118
3.3	0150.0	Number of Discharges During Year	324
3.4	0190.0	Average Length of Stay	149
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	143
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	7

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES***Detail of Staff Nursing Services Wages and Hours***

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	729,739	26,868.0	1,169,917	41,388.0	942,630	72,510.0
1.2	Total Overtime Wages	113,715	1,633.3	369,092	6,497.0	167,699	7,850.8
1.3	Total Shift Differential	10,826		41,682		72,150	
1.4	Total Other Differentials						
100	Total	854,280	28,501.3	1,580,691	47,885.0	1,182,479	80,360.8

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	2.25	2.25	2.25	3.50	3.50
2.2	Licensed Practical Nurses	2.25	2.25	2.25	3.50	3.50
2.3	Certified Nurse Aides	1.20	1.40	1.95	2.45	2.65

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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			
3.2	Plant Operations	8	7.5	14,900.0
3.3	Dietary Staff	20	14.5	28,191.0
3.4	Dietician	1	0.5	1,067.8
3.5	Housekeeping/Laundry Staff	18	15.0	29,201.0
3.6	Unit Clerk & Medical Records Staff	2	1.3	2,555.8
3.7	Quality Assurance	3	1.5	2,914.8
3.8	MMQ Nurses and MDS Coordinator	2	1.2	2,400.0
3.9	Social Services Staff			
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	10	7.3	14,153.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	5	3.4	6,602.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	7	5.9	11,482.0
3.17	Director of Nurses	1	1.0	2,152.0
3.18	Registered Nurses			28,501.3
3.19	Licensed Practical Nurses			47,885.0
3.20	Certified Nurse Aides			80,360.8
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	78	60.1	274,446.5

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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	Siafa	Chester	LPN	Nursing	152,658			152,658		
5.2	Delva	JOsette	RN	Nursing	140,804			140,804		
5.3	Mendes	Nilce	RN	Nursing	132,279			132,279		
5.4	Mervin	Jason	Adminstrati on	Administrative & General	131,692			131,692		
5.5	Carr	Jamie	Administrati on	Administrative & General	128,191			128,191		

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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 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	Klein	Gershon	Manager	Administrative & General	5				0
6B.2	Klein	Chaim	Manager	Administrative & General	5				0
6B.3									0
									0

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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							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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

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

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/20/2023 3:31PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Brian Lee
09/20/2023 3:31PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Brian Lee
09/20/2023 3:35PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Brian Lee

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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	Brian Lee
1.2	Nursing Facility or Firm Name	HMM, CPAs LLP
1.3	Title	Partner
1.4	Street Address	527 Townline Road, Suite 203
1.5	City	Hauppauge
1.6	State	NY
1.7	Zip Code	11788
1.8	Phone Number	+1 (631) 265-6289
1.9	Email Address	BLee@horanmm.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:	09/20/2023

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	09/21/2023
2.3	Last Name	Klein
2.4	First Name	Chaim
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