

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
1.2	MassHealth Provider ID	110026223E
1.3	Federal Employer Tax ID	222632121
1.4	VPN	0950658
1.5	Is the above information correct?	Yes
1.6	Facility Number	01097
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	100 North Beacon Street
1.11	City	Brighton
1.12	Zip	02135
1.13	Telephone	+1 (617) 726-9700
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	Spaulding Rehabilitation, Inc.; Mass General Brigham, Inc.
1.19	List the name of the entity that holds the nursing facility license.	FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
1.20	List realty company names as reported on each realty company cost report.	N/A
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
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Meredith Wasko
2.2	Nursing Facility or Firm Name	Mass General Brigham, Inc.
2.3	Title	Corporate Controller
2.4	Street Address	399 Revolution Drive, Suite 645
2.5	City	Somerville
2.6	State	MA
2.7	Zip Code	02145
2.8	Phone Number	+1 (857) 282-7620
2.9	Email Address	mwasko@partners.org

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	Marie Carroll
3.3	Nursing Facility or Firm Name	Mass General Brigham, Inc.
3.4	Title	Reimbursement Manager
3.5	Street Address	399 Revolution Drive, Suite 650
3.6	City	Somerville
3.7	State	Massachusetts
3.8	Zip Code	02145
3.9	Phone Number	+1 (857) 282-0761
3.10	Email Address	mcarroll11@mgb.org
3.11	Type of Accounting Service Performed	Compilation

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	89,079		89,079
1.2	Commercial Managed Care	1,236,707		1,236,707
1.3	Commercial Non-Managed Care	196,153		196,153
1.4	Medicare Fee-For-Service	6,027,238		6,027,238
1.5	Medicare Managed Care (Part C)	949,030		949,030
1.6	MassHealth Fee-for-Service	3,243,774		3,243,774
1.7	MassHealth Managed Care	91,702		91,702
1.8	Senior Care Options	111,997		111,997
1.9	OneCare	60,901		60,901
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			0
1.15	Other Payer Revenue	436,660		436,660
100	Total Nursing Facility Revenue	12,443,241	0	12,443,241

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
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	15,363,576
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	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	682,914
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	16,046,490

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)	I/C SUPPORT/SUBSIDY REVENUE	15,363,576
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		15,363,576

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	28,489,731

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	167,057		167,057
1.2	Director of Nurses: Employee Benefits	32,885		32,885
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,683		10,683
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	210,625		210,625
1.7	Registered Nurses: Salaries	6,329,038		6,329,038
1.8	Registered Nurses: Employee Benefits	1,245,848		1,245,848
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	404,715		404,715
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	784,108	0	784,108
1.200	Subtotal: Registered Nurses Expenses	8,763,709		8,763,709
1.12	Licensed Practical Nurses: Salaries	750,502		750,502
1.13	Licensed Practical Nurses: Employee Benefits	147,734		147,734
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	47,991		47,991
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	946,227		946,227
1.17	Certified Nurse Aides: Salaries	2,544,128		2,544,128
1.18	Certified Nurse Aides: Employee Benefits	500,802		500,802
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	162,686		162,686
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	679,931	0	679,931
1.400	Subtotal: Certified Nurse Aides Expenses	3,887,547		3,887,547

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	1,570		1,570
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	1,570		1,570
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	13,809,678		13,809,678

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	13,809,678		13,809,678

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	155,630		155,630
2.2	Administration: Employee Benefits	30,635		30,635
2.3	Administration: Payroll Taxes incl Workers Comp.	9,952		9,952
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	196,217		196,217
2.7	Clerical Staff: Salaries	1,315,782		1,315,782
2.8	Clerical Staff: Employee Benefits	259,007		259,007
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	84,139		84,139
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	1,658,928		1,658,928
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	140,866		140,866
2.13	Telecommunications (e.g. Internet, Phone)	89,952		89,952

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	15,785		15,785
2.18	Continuing Professional Education / Training and Development	17,762		17,762
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	68,626		68,626
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	1,466,446		1,466,446
2.23	Non-Allowable A & G Expenses	3,992,987	3,992,987	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)		4,017,721	4,017,721
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	5,792,424		5,817,158
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	7,647,569		7,672,303
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	7,647,569		7,672,303

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	I/C Institutional NPSR Expense	1,356,959
2A.2	Photography - Purchased Service	174
2A.3	Lost Patient Items	1,038
2A.4	Advertising	2,011
2A.5	Bank Charges	22,404
2A.6	Regulatory Fees & Permits	855
2A.7	Mobile General Ultrasound	54,141
2A.8	Other Outside Services	28,864
2A.100	Subtotal: Other A&G Expenses	1,466,446

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
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	6,935
2B.7	Key Person Insurance	
2B.8	Management Company Fees	3,679,571
2B.9	Management Consultants	
2B.10	Interest on Working Capital	14,721
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	
2B.15	User Fee Assessment	291,760
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	3,992,987

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
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	436,740		436,740
3.6	Plant Operation: Employee Benefits	85,971		85,971
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	27,928		27,928

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

3.8	Plant Operation: Purchased Service	256,100		256,100
3.9	Plant Operation: Supplies and Expenses	426,160		426,160
3.10	Plant Operation: Utilities	347,704		347,704
3.11	Plant Operation: Repairs	199,543		199,543
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,780,146		1,780,146
3.13	Dietician: Salaries	122,140		122,140
3.14	Dietician: Employee Benefits	24,043		24,043
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,810		7,810
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	153,993		153,993
3.18	Dietary: Salaries	908,016		908,016
3.19	Dietary: Employee Benefits	178,740		178,740
3.20	Dietary: Payroll Taxes incl Workers Comp.	58,064		58,064
3.21	Dietary: Food	351,677		351,677
3.22	Dietary: Purchased Service	1,108		1,108
3.23	Dietary: Supplies and Expenses	28,418		28,418
3.400	Subtotal: Dietary Expenses	1,526,023		1,526,023
3.24	Housekeeping/Laundry: Salaries	688,816		688,816
3.25	Housekeeping/Laundry: Employee Benefits	135,591		135,591
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	44,047		44,047
3.27	Housekeeping/Laundry: Purchased Service	323,653		323,653
3.28	Housekeeping/Laundry: Supplies and Expenses	137,685		137,685
3.29	Housekeeping/Laundry: Linen and Bedding	45,636		45,636
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,375,428		1,375,428
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			0

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	458,674		458,674
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	90,288		90,288
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	29,330		29,330
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	578,292		578,292
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	696,729		696,729
3.49	Social Service Worker: Employee Benefits	137,148		137,148
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	44,553		44,553
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	878,430		878,430
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service	49,918		49,918
3.1100	Subtotal: Interpreters Expenses	49,918		49,918
3.56	Indirect Restorative Therapy: Salaries	1,353,395	1,345,918	7,477
3.57	Indirect Restorative Therapy: Employee Benefits	266,411	264,939	1,472
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	86,544	86,066	478
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	762,350	762,350	0

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

3.61	Direct Restorative Therapy: Benefits	198,815	198,815	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	2,667,515		9,427
3.64	Recreational Therapy/Activities: Salaries	208,876		208,876
3.65	Recreational Therapy/Activities: Employee Benefits	41,116		41,116
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,357		13,357
3.67	Recreational Therapy/Activities: Purchased Service	6,545		6,545
3.68	Recreational Therapy/Activities: Supplies and Expenses	28,467		28,467
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	298,361		298,361
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	5,028		5,028
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director			0
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	1,854,791		1,854,791
3.87	Legend Drugs	2,026,356	2,026,356	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

3.89	House Supplies Not Resold	460,650		460,650
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	4,346,825		2,320,469
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	13,654,931		8,970,487
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		682,914	682,914
3.1800	Subtotal: Variable Recoverable Income	0		682,914
300	Total: Net Variable Expenses Including Recoverable Income	13,654,931		8,287,573

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	1,476,066	561,553	914,513
4.2	Long-Term Interest Expense SNF-CR	39,010		39,010
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			0
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		0	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	1,515,076		953,523
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	1,515,076		953,523

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	36,627,254		31,405,991
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	36,627,254		30,723,077

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
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	

SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	27,806,817
1B.2	Other Revenue	682,910
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	28,489,727
1B.4	Salaries and Wages	18,374,358
1B.5	Employee Benefits	4,410,077
1B.6	Supplies and Other (including Payroll Taxes)	12,313,021
1B.7	Interest Expense	53,729
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	1,476,065
1B.200	Total Operating Expenses	36,627,250
1B.300	Income(Loss) from Operations	(8,137,523)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(8,137,523)

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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)	28,489,731
2.2	Total Nursing Expenses (Schedule 3)	13,809,678
2.3	Total Administrative and General Expenses (Schedule 3)	7,647,569
2.4	Total Variable Expenses (Schedule 3)	13,654,931
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,515,076
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	36,627,254
200	Cost Reported Net Income(Loss)	(8,137,523)

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 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)		(8,137,523)
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)		(8,137,523)

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	10,000
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	2,024,000
1.6	Less Reserve for Bad Debt	(99,000)
1.100	Subtotal: Net Patient Accounts Receivable	1,925,000
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	44,000
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	138,000
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,117,000

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

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	3,339,000
2.2	Buildings	19,056,000
2.3	Improvements	581,000
2.4	Equipment	3,216,000
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	26,192,000

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	274,000
3.4	Construction in Progress	167,000
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	441,000

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Right Of Use Operating Leases	274,000
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	274,000

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	28,750,000

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	
5.2	Accrued Expenses	550,000
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	172,000
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	14,387,000
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	1,500,000
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	72,000
500	Total Current Liabilities	16,681,000

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Short-Term Financing	72,000
5A.100	Subtotal: Other Current Liabilities	72,000

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	545,000
6.3	Other Long-Term Debt	183,000
600	Total Non-Current Liabilities	728,000

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	17,409,000

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	19,502,000		19,502,000
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(8,137,523)		(8,137,523)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other	(23,477)		(23,477)
8A.100	Net Assets Balance: Current Year	11,341,000	0	11,341,000

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 PM

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
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	28,750,000

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	3,339,000			3,339,000				3,339,000
1.2	Building	19,824,942			19,824,942		(768,942)	(768,942)	19,056,000
1.3	Improvements	630,459			630,459		(49,459)	(49,459)	581,000
1.4	Equipment	3,873,665			3,873,665		(657,665)	(657,665)	3,216,000
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	27,668,066	0	0	27,668,066	0	(1,476,066)	(1,476,066)	26,192,000

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	3,339,000					3,339,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	19,824,942					19,824,942	2.50%	768,942	(273,318)	495,624
2.4	Building REA-CR						0	2.50%			0
2.5	Improvements SNF-CR	630,459					630,459	5.00%	49,459	(17,936)	31,523
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,873,665					3,873,665	10.00%	657,665	(270,299)	387,366

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 PM

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	27,668,066	0	0	0	0	27,668,066	1,476,066	(561,553)	914,513

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1996
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	5,435,000
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?	66
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	15,542
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	7,903
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?	2.9
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

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)	8,000

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(8,161,000)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,577,000
2.3	Increases (Decreases) to Cash Provided by Operating Activities	7,926,000
200	Net Cash from Operating Activities	1,342,000

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(789,000)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(789,000)

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	(509,000)
4.3	Cash Flows from Other Financing Activities	(42,000)
400	Net Cash from Financing Activities	(551,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	2,000
500	Cash and Cash Equivalents (End of Year)	10,000

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	10/24/2021	123			123	123
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.	123				
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	215	2,135	354	10,364	1,692	7,341
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	215	2,135	354	10,364	1,692	7,341

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 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
162	218	122					849	23,452
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
162	218	122	0	0	0	0	849	23,452

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	1,069
3.2	0140.1	Number of MassHealth Admissions During Year	133
3.3	0150.0	Number of Discharges During Year	889
3.4	0190.0	Average Length of Stay	26
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	4,550,825	77,581.0	533,067	13,460.0	1,596,410	75,790.0
1.2	Total Overtime Wages	532,931	5,380.0	75,410	1,252.0	335,407	9,648.0
1.3	Total Shift Differential	386,785		60,004		332,796	
1.4	Total Other Differentials	136,051		303		96,318	
100	Total	5,606,592	82,961.0	668,784	14,712.0	2,360,931	85,438.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	5.00	2.75	2.50	
2.2	Licensed Practical Nurses	2.00	3.94	2.74	3.00	3.50
2.3	Certified Nurse Aides	1.11	3.92	2.71	1.50	1.75

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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			
3.2	Plant Operations	122	6.2	12,970.5
3.3	Dietary Staff	403	19.5	40,484.5
3.4	Dietician	34	1.8	3,676.2
3.5	Housekeeping/Laundry Staff	221	15.3	31,913.8
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	62	4.4	9,249.2
3.9	Social Services Staff	122	8.2	17,025.3
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	579	23.3	48,397.1
3.12	Restorative Therapy - Indirect Staff	36	2.2	4,568.1
3.13	Recreational Staff	105	5.0	10,338.1
3.14	Administration and Officers	12	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	418	19.0	39,563.5
3.17	Director of Nurses	12	1.0	2,160.0
3.18	Registered Nurses	1,087	39.9	82,961.0
3.19	Licensed Practical Nurses	176	7.1	14,712.0
3.20	Certified Nurse Aides	1,586	41.1	85,438.0
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	4,975	195.0	405,537.3

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	AMN Healthcare, Inc.	TTLN	376.9	784,108			11,362.3	679,931		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		376.9	784,108	0.0	0	11,362.3	679,931	0.0	0
400	Total Temporary Nursing Service Agency Expenses		376.9	784,108	0.0	0	11,362.3	679,931	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	Waldman	Louis	Physician	Administrative & General	228,924			228,924		
5.2	Calnan	Maureen	Director of Nursing	Nursing	168,343			168,343		
5.3	Deneault	Gail	Informatics Nurse	Administrative & General	163,387			163,387		
5.4	Saul	Jocelyn	Registered Nurse	Nursing	149,004			149,004		
5.5	Evangelista Hubines	Josie	Registered Nurse	Nursing	144,389			144,389		

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Storto	David	President & CEO	Administrative & General		935,509			935,509
6C.2	Banks	Maureen	Chief Operating Officer	Administrative & General		688,080			688,080
6C.3	Sedacca	Sandra	SVP for Philanthropy, Chief Development Officer	Administrative & General		439,847			439,847
									2,063,436

Skilled Nursing Facility Cost Report**FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON**

Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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 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	Other	MGB HealthCar e System	Yes	12/01/20 05	06/15/2024					
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON**

Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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
1,188,382		476,145			712,237	4.000%	38,910		38,910
					712,237		38,910	0	38,910

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024
Time: 12:13 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	MGB HealthCare System	Yes	371,709		11/20/2012	32,713	338,996	4.110%	14,945
200	Total Working Capital Interest						338,996		14,945

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 <i>MUST</i> 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 <i>MUST</i> 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
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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:

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
08/14/2023 10:03AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella
08/14/2023 10:03AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella
08/14/2023 10:03AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Marie Abdella
08/14/2023 10:08AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella
08/14/2023 10:08AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella

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	Marie Carroll
1.2	Nursing Facility or Firm Name	Mass General Brigham, Inc.
1.3	Title	Reimbursement Manager
1.4	Street Address	399 Revolution Drive, Suite 650
1.5	City	Somerville
1.6	State	Massachusetts
1.7	Zip Code	02145
1.8	Phone Number	+1 (857) 282-0761
1.9	Email Address	mcarroll11@mgb.org
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:	08/14/2023

*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.*

--	--	--

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2022

Date: 01/11/2024

Time: 12:13 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	09/22/2023
2.3	Last Name	Wasko
2.4	First Name	meredith
2.5	Middle Name	
2.6	Title	Assistant Controller
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