

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	PLEASANT BAY OF BREWSTER REHAB CENTER
1.2	MassHealth Provider ID	110157420A
1.3	Federal Employer Tax ID	841807755
1.4	VPN	0950763
1.5	Is the above information correct?	Yes
1.6	Facility Number	01113
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	383 South Orleans Road LLC
1.11	City	Brewster
1.12	Zip	02631
1.13	Telephone	+1 (508) 240-3500
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Point Group Care LLC
1.19	List the name of the entity that holds the nursing facility license.	Pleasant Bay of Brewster Rehab Center LLC
1.20	List realty company names as reported on each realty company cost report.	383 South Orleans Road 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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Date: 11/28/2023  
Time: 12:42 PM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Tamara Unger
2.2	Nursing Facility or Firm Name	Roth & Co
2.3	Title	Senior Cost Report Specialist
2.4	Street Address	1428 36th Street
2.5	City	Brooklyn
2.6	State	NY
2.7	Zip Code	11218
2.8	Phone Number	+1 (718) 975-5376
2.9	Email Address	temi@ppsassistant.com

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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	Tamara Unger
3.3	Nursing Facility or Firm Name	Roth & Co
3.4	Title	Senior Cost Report Specialist
3.5	Street Address	1428 36th Street
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11218
3.9	Phone Number	+1 (718) 975-5376
3.10	Email Address	temi@ppsassistant.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Date: 11/28/2023  
Time: 12:42 PM

<b>Owner Business Information</b>						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Service Type</b>	<b>Company Name</b>	<b>MassHealth Provider ID</b>	<b>Direct Owner/Partner Names</b>	<b>Indirect Owner/Partner Names</b>	<b>Parent Organization Names</b>
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	3,201,725	4,429	3,206,154
1.2	Commercial Managed Care	116,389	101,551	217,940
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	4,211,383	1,519,865	5,731,248
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	4,814,157	86,413	4,900,570
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE	99,013	27,172	126,185
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			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>12,442,667</b>	<b>1,739,430</b>	<b>14,182,097</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
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Date: 11/28/2023  
Time: 12:42 PM

<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	1,762,060
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	18
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	6,568
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>1,768,646</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Stimulus	1,762,060
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>1,762,060</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>15,950,743</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	205,733		205,733
1.2	Director of Nurses: Employee Benefits	11,221		11,221
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	23,521		23,521
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>240,475</b>		<b>240,475</b>
1.7	Registered Nurses: Salaries	628,477		628,477
1.8	Registered Nurses: Employee Benefits	34,278		34,278
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	71,851		71,851
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	126,714	11,760	114,954
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>861,320</b>		<b>849,560</b>
1.12	Licensed Practical Nurses: Salaries	428,426		428,426
1.13	Licensed Practical Nurses: Employee Benefits	23,367		23,367
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	48,980		48,980
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,109,721	2,280	1,107,441
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,610,494</b>		<b>1,608,214</b>
1.17	Certified Nurse Aides: Salaries	1,728,084		1,728,084
1.18	Certified Nurse Aides: Employee Benefits	94,253		94,253
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	197,565		197,565
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	97,495	41,096	56,399
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,117,397</b>		<b>2,076,301</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
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Date: 11/28/2023

Time: 12:42 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>4,829,686</b>		<b>4,774,550</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>4,829,686</b>		<b>4,774,550</b>

**Administrative and General Expenses**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
2.1	Administration: Salaries	320,218		320,218
2.2	Administration: Employee Benefits	17,465		17,465
2.3	Administration: Payroll Taxes incl Workers Comp.	36,609		36,609
2.4	Administration: Purchased Service	57,352		57,352
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>431,644</b>		<b>431,644</b>
2.7	Clerical Staff: Salaries	348,699		348,699
2.8	Clerical Staff: Employee Benefits	19,019		19,019
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	39,865		39,865
2.10	Clerical Staff: Purchased Service	96,983		96,983
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>504,566</b>		<b>504,566</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	33,537		33,537
2.12	Office Supplies	53,746		53,746
2.13	Telecommunications (e.g. Internet, Phone)	42,592		42,592

**Skilled Nursing Facility Cost Report**  
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Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 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	435		435
2.17	Licenses and Dues: Patient Care Related Portion	18,900		18,900
2.18	Continuing Professional Education / Training and Development	1,385		1,385
2.19	Accounting Services (Not related to appeals)	47,719		47,719
2.20	Insurance: Malpractice & General Liability	92,066		92,066
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	136,011	500	135,511
2.23	Non-Allowable A & G Expenses	1,645,276	1,645,276	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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,071,667</b>		<b>425,891</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,007,877</b>		<b>1,362,101</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		0	0
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,007,877</b>		<b>1,362,101</b>



**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
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Date: 11/28/2023  
Time: 12:42 PM

<i>Detail of Other A&amp;G Expenses</i>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Software Support	93,823
2A.2	Professional Services	1,660
2A.3	Equipment Rental	14,997
2A.4	Bank Charges	2,389
2A.5	Donations	500
2A.6	CORI	1,873
2A.7	Filing Fees	520
2A.8	Credit Card Expenses	1,671
2A.9		
2A.10	LOC Fees - Unused Line and Interest Expense - LOC	380
2A.11	LOC Fees - Mgmt	5,138
2A.12	Finance Charge	6,947
2A.13	Finance Charge - IPFS	5,013
2A.14	Misc	1,100
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>136,011</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	689,397
2B.2	Licenses and Dues: Not Related to Resident Care	180
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	22,451
2B.7	Key Person Insurance	
2B.8	Management Company Fees	850,886
2B.9	Management Consultants	82,362
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	
2B.15	User Fee Assessment	
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,645,276</b>

**Variable Expenses**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries	14,704		14,704
3.2	Staff Dev. Coord.: Employee Benefits	802		802
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,681		1,681
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>17,187</b>		<b>17,187</b>
3.5	Plant Operation: Salaries	150,391		150,391
3.6	Plant Operation: Employee Benefits	8,203		8,203
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	17,194		17,194

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

3.8	Plant Operation: Purchased Service	106,751		106,751
3.9	Plant Operation: Supplies and Expenses	58,323		58,323
3.10	Plant Operation: Utilities	261,189		261,189
3.11	Plant Operation: Repairs	9,363		9,363
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>611,414</b>		<b>611,414</b>
3.13	Dietician: Salaries	108,226		108,226
3.14	Dietician: Employee Benefits	5,903		5,903
3.15	Dietician: Payroll Taxes incl Workers Comp.	12,373		12,373
3.16	Dietician: Purchased Service	3,048		3,048
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>129,550</b>		<b>129,550</b>
3.18	Dietary: Salaries	521,721		521,721
3.19	Dietary: Employee Benefits	28,456		28,456
3.20	Dietary: Payroll Taxes incl Workers Comp.	59,646		59,646
3.21	Dietary: Food	305,455		305,455
3.22	Dietary: Purchased Service	1,642		1,642
3.23	Dietary: Supplies and Expenses	60,873		60,873
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>977,793</b>		<b>977,793</b>
3.24	Housekeeping/Laundry: Salaries	4,749		4,749
3.25	Housekeeping/Laundry: Employee Benefits	259		259
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	543		543
3.27	Housekeeping/Laundry: Purchased Service	432,880		432,880
3.28	Housekeeping/Laundry: Supplies and Expenses	39,680		39,680
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>478,111</b>		<b>478,111</b>
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
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	48,574		48,574

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	2,649		2,649
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,553		5,553
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>56,776</b>		<b>56,776</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	261,554		261,554
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,266		14,266
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	29,902		29,902
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	86,211		86,211
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>391,933</b>		<b>391,933</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	348,420		348,420
3.49	Social Service Worker: Employee Benefits	19,003		19,003
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	39,833		39,833
3.51	Social Service Worker: Purchased Service	41,217		41,217
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>448,473</b>		<b>448,473</b>
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			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
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	150,832		150,832
3.60	Direct Restorative Therapy: Salaries		0	0

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	508,602	508,602	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>659,434</b>		<b>150,832</b>
3.64	Recreational Therapy/Activities: Salaries	120,110		120,110
3.65	Recreational Therapy/Activities: Employee Benefits	6,551		6,551
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	13,732		13,732
3.67	Recreational Therapy/Activities: Purchased Service	7,877		7,877
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,981		3,981
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>152,251</b>		<b>152,251</b>
3.70	Resident Care Assistant: Salaries	257,478		257,478
3.71	Resident Care Assistant: Employee Benefits	14,043		14,043
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	29,436		29,436
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>300,957</b>		<b>300,957</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	4,735		4,735
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	108,000		108,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	362,384	362,384	0
3.88	Personal Protective Equipment			0

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

3.89	House Supplies Not Resold	350,098		350,098
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,828		5,828
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>831,045</b>		<b>468,661</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>5,054,924</b>		<b>4,183,938</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	
3.98	Other Variable Recoverable Income		6,568	6,568
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>6,568</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>5,054,924</b>		<b>4,177,370</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	224,771	109,285	115,486
4.2	Long-Term Interest Expense SNF-CR	3,743		3,743
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	1,115,168	1,070,000	45,168
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	36,288		36,288
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,457,169	1,457,169	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>2,837,139</b>		<b>200,685</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>2,837,139</b>		<b>200,685</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>15,729,626</b>		<b>10,521,274</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>15,729,626</b>		<b>10,514,706</b>



**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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:	

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	12,089	12,089	
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	146,397	146,397	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>158,486</b>	<b>158,486</b>	

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	14,182,098
1A.2	Other Revenue	1,768,628
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>15,950,726</b>
1A.4	Salaries and Wages	5,495,564
1A.5	Employee Benefits	299,738
1A.6	Supplies and Other (including Payroll Taxes)	9,704,680
1A.7	Interest Expense	3,743
1A.8	Provision for Bad Debt	
1A.9	Depreciation and Amortization Expenses	224,771
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>15,728,496</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>222,230</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	18
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)	(158,486)
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>63,762</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>63,762</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	15,950,743
2.2	Total Nursing Expenses (Schedule 3)	4,829,686
2.3	Total Administrative and General Expenses (Schedule 3)	3,007,877
2.4	Total Variable Expenses (Schedule 3)	5,054,924
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,837,139
2.6	Total Other Business Expenses (Schedule 4)	158,486
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>15,888,112</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>62,631</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		63,762
3.2	Reconciling Item	Contract RN Accruals	(1,129)
3.3	Reconciling Item	Rounding	(2)
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		62,631

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	(202,122)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,319,925
1.6	Less Reserve for Bad Debt	
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,319,925</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	2,827,259
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	793,439
1.12	Prepaid Interest	
1.13	Prepaid Insurance	48,641
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	13,746
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	36,912
<b>100</b>	<b>Total Current Assets</b>	<b>4,837,800</b>

**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Other Current Assets	36,912
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>36,912</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	100,279
2.4	Equipment	401,805
2.5	Software/Limited Life Assets	1,116
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	503,200

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	7,196,849
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	160,281
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(160,281)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	7,196,849

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Goodwill	7,196,849
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	7,196,849

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	12,537,849

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	2,501,554
5.2	Accrued Expenses	98,831
5.3	Due to Insurance Payers	155,201
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	10,552
5.7	Accrued Salaries and Payroll Liabilities	379,780
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	4,959
5.10	Other Current Liabilities	7,658
<b>500</b>	<b>Total Current Liabilities</b>	3,158,535

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Other Current Liabilities	7,658
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	7,658



**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	218,291
6.3	Other Long-Term Debt	11,353
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>229,644</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>3,388,179</b>

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

<b>Table 8</b>		
<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	9,085,908
8B.2	Prior Period Adjustment(s)	1,131
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	62,631
8B.5	Proprietor/Partner Drawings	
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>9,149,670</b>

**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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
8D.1	Contract RN Accruals	1,131
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>1,131</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	12,537,849

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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	81,323	35,545		116,868	(6,598)	(9,991)	(16,589)	100,279
1.4	Equipment	1,048,511	22,973		1,071,484	(457,263)	(212,416)	(669,679)	401,805
1.5	Software/Limited Life Assets	6,691	796		7,487	(4,007)	(2,364)	(6,371)	1,116
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>1,136,525</b>	<b>59,314</b>	<b>0</b>	<b>1,195,839</b>	<b>(467,868)</b>	<b>(224,771)</b>	<b>(692,639)</b>	<b>503,200</b>

**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.**

<b>Table 2</b>		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						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	81,323		35,545			116,868	5.00%	9,991	(4,148)	5,843
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,048,510		22,973			1,071,483	10.00%	212,416	(105,268)	107,148
2.8	Equipment REA-CR						0	10.00%			0

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

2.9	Software/Limited Life Assets SNF-CR	6,690		796			7,486	33.33%	2,364	131	2,495
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>1,136,523</b>	<b>0</b>	<b>59,314</b>	<b>0</b>	<b>0</b>	<b>1,195,837</b>		<b>224,771</b>	<b>(109,285)</b>	<b>115,486</b>

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	2006
3.2	What was the date of the most recent assessed property value of this facility?	06/30/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	12,810,000
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?	74
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,278
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	5,637
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?	19.7
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

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
 Filing Year: 2022

Date: 11/28/2023  
 Time: 12:42 PM

<b>Changes in Facility or Realty Company Ownership</b>					
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
4.1					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	(665,490)

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	63,762
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,339,293
2.3	Increases (Decreases) to Cash Provided by Operating Activities	302,872
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>1,705,927</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(59,314)
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(59,314)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(1,183,246)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(1,183,246)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>463,367</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>(202,123)</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	09/23/2021	135			135	135
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.	135				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	7,492	537		7,996		21,128
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)						246
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>7,492</b>	<b>537</b>	<b>0</b>	<b>7,996</b>	<b>0</b>	<b>21,374</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 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
	499					13		37,665
								0
								0
								0
								0
								0
								0
								0
								0
								246
								0
								0
								0
0	499	0	0	0	0	13	0	37,911



**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	273
3.2	0140.1	Number of MassHealth Admissions During Year	2
3.3	0150.0	Number of Discharges During Year	340
3.4	0190.0	Average Length of Stay	111
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	135
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	204

**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

**Detail of Staff Nursing Services Wages and Hours**

<b>Table 1</b>		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	584,910	12,462.9	405,530	10,534.6	1,257,615	51,590.7
1.2	Total Overtime Wages	52,065	919.8	28,229	520.8	468,244	14,543.8
1.3	Total Shift Differential	22,517		11,192		50,010	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>659,492</b>	<b>13,382.7</b>	<b>444,951</b>	<b>11,055.4</b>	<b>1,775,869</b>	<b>66,134.5</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		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	3.50	4.00	3.00	3.75	5.00
2.2	Licensed Practical Nurses	3.50	4.00	3.00	3.75	5.00
2.3	Certified Nurse Aides	3.00	3.25	2.75	3.25	3.50

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

***Detail of Staff and Hours by Position***

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development	1	0.2	335.5
3.2	Plant Operations	3	2.8	5,895.3
3.3	Dietary Staff	12	11.6	24,048.2
3.4	Dietician	2	1.1	2,204.4
3.5	Housekeeping/Laundry Staff	1	0.2	354.5
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,044.8
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	3.0	6,231.8
3.9	Social Services Staff	5	4.0	8,372.2
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	2.7	5,700.6
3.14	Administration and Officers	3	2.6	5,354.1
3.15	Security Staff			
3.16	Clerical Staff	7	6.7	13,989.1
3.17	Director of Nurses	3	2.5	5,187.6
3.18	Registered Nurses	7	6.4	13,382.7
3.19	Licensed Practical Nurses	6	5.3	11,055.4
3.20	Certified Nurse Aides	32	31.8	66,134.5
3.21	Resident Care Assistants	4	3.8	7,898.7
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>94</b>	<b>85.7</b>	<b>178,189.4</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>		147.0	11,760	30.0	2,280	804.0	41,096		
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Intelycare, Inc.	TM7F	1,053.0	79,621	611.0	36,380	429.0	15,649		
4.3	AYA Healthcare	TFG4	256.0	16,020	9,572.0	738,699				
4.4	Medical Solutions, LLC	TM49								
4.5		TOIY			16.0	1,576	1,041.0	40,750		
4.6	Norton and Associates Inc	TOWP			241.0	17,500				
4.7	Staff'd LTC, LLC	TJ21			374.0	29,754				
4.8	Mas Medical Staffing, Corp	TJ4S			843.0	56,019				
4.9	Medical Solutions, LLC	TM49	258.0	19,313	3,077.0	227,513				
4.10										
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>1,567.0</b>	<b>114,954</b>	<b>14,734.0</b>	<b>1,107,441</b>	<b>1,470.0</b>	<b>56,399</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>1,714.0</b>	<b>126,714</b>	<b>14,764.0</b>	<b>1,109,721</b>	<b>2,274.0</b>	<b>97,495</b>	<b>0.0</b>	<b>0</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>								
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Bettencourt	Cathy	DON	Nursing	162,201			<b>162,201</b>
5.2	Reid	Jospeh	IT	Administrative & General	156,873			<b>156,873</b>
5.3	Carlson	Darrell	Administrat or	Administrative & General	136,164			<b>136,164</b>
5.4	Ford	Delroy	RCA	Nursing	135,794			<b>135,794</b>
5.5	Cady	Thomas	Clinical Liason	Other	131,437			<b>131,437</b>

<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6B</b>	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
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1									<b>0</b>
6B.2									<b>0</b>
6B.3									<b>0</b>
									<b>0</b>

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 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										
<b>100</b>	<b>TOTALS</b>								0	0

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginning Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1							0		
<b>200</b>	<b>Total Working Capital Interest</b>						0		0



**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023

Time: 12:42 PM

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

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

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

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

**File Submission History**

Date Uploaded	File	File Name	File Type	Uploaded By
09/20/2023 4:46AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 4:47AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 4:47AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
09/20/2023 4:47AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Tamara Unger
09/20/2023 8:16PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Blima Schwartz

**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
Filing Year: 2022

Date: 11/28/2023  
Time: 12:42 PM

**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	Tamara Unger
1.2	Nursing Facility or Firm Name	Roth & Co
1.3	Title	Senior Cost Report Specialist
1.4	Street Address	1428 36th Street
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11218
1.8	Phone Number	+1 (718) 975-5376
1.9	Email Address	temi@ppsassistant.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	09/21/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.  
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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**Skilled Nursing Facility Cost Report**  
**PLEASANT BAY OF BREWSTER REHAB CENTER**  
 Filing Year: 2022

Date: 11/28/2023

Time: 12:42 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	<b>[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.</b>	
2.2	Date of Authorization	09/21/2023
2.3	Last Name	Berkowitz
2.4	First Name	Benjamin
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](mailto: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*