

Skilled Nursing Facility Cost Report**BROOKSIDE REHAB & HEALTHCARE C**

Filing Year: 2023

Date: 12/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BROOKSIDE REHAB & HEALTHCARE CENTER
1.2	MassHealth Provider ID	110129102B
1.3	Federal Employer Tax ID	822065921
1.4	VPN	0950694
1.5	Is the above information correct?	Yes
1.6	Facility Number	00208
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	11Pontiac Avenue
1.11	City	Webster
1.12	Zip	01570
1.13	Telephone	+1 (508) 943-3889
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Crystal Rehab & Nursing LLC
1.20	List realty company names as reported on each realty company cost report.	Pontiac Avenue Realty LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	407,440	0	407,440
1.2	Commercial Managed Care	153,700	0	153,700
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,314,530	191,423	1,505,953
1.5	Medicare Managed Care (Part C)	748,180	0	748,180
1.6	MassHealth Fee-for-Service	3,723,959	0	3,723,959
1.7	MassHealth Managed Care	331,562	0	331,562
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	0	0	0
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	599,089	0	599,089
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	7,278,460	191,423	7,469,883

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	332
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	(10,734)
3.7	Interest Income	1,159
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	74
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	75
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	(9,094)

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)	0	
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	0	
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	7,460,789

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	121,263		121,263
1.2	Director of Nurses: Employee Benefits	2,705		2,705
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,678		11,678
1.4	Director of Nurses Purchased Service: Per Diem	0		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	135,646		135,646
1.7	Registered Nurses: Salaries	207,357		207,357
1.8	Registered Nurses: Employee Benefits	4,625		4,625
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	19,970		19,970
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	130,789		130,789
1.200	Subtotal: Registered Nurses Expenses	362,741		362,741
1.12	Licensed Practical Nurses: Salaries	805,483		805,483
1.13	Licensed Practical Nurses: Employee Benefits	17,965		17,965
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	77,571		77,571
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	320,978		320,978
1.300	Subtotal: Licensed Practical Nurses Expenses	1,221,997		1,221,997
1.17	Certified Nurse Aides: Salaries	945,871		945,871
1.18	Certified Nurse Aides: Employee Benefits	21,097		21,097
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	91,088		91,088
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	775,996		775,996
1.400	Subtotal: Certified Nurse Aides Expenses	1,834,052		1,834,052

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,554,436		3,554,436

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,554,436		3,554,436

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	127,625		127,625
2.2	Administration: Employee Benefits	2,846		2,846
2.3	Administration: Payroll Taxes incl Workers Comp.	12,291		12,291
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	142,762		142,762
2.7	Clerical Staff: Salaries	140,458		140,458
2.8	Clerical Staff: Employee Benefits	3,133		3,133
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	13,527		13,527
2.10	Clerical Staff: Purchased Service	6,642		6,642
2.200	Subtotal: Clerical Staff Expenses	163,760		163,760
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	25,282		25,282
2.12	Office Supplies	90,238		90,238
2.13	Telecommunications (e.g. Internet, Phone)	39,127		39,127

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	6,788		6,788
2.16	Advertising: Help Wanted	11,081		11,081
2.17	Licenses and Dues: Patient Care Related Portion	24,064		24,064
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	15,023		15,023
2.20	Insurance: Malpractice & General Liability	126,232		126,232
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	22,041	2,794	19,247
2.23	Non-Allowable A & G Expenses	1,046,410	1,046,410	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,406,286		357,082
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,712,808		663,604
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		74	74
2.500	Subtotal: Administrative & General Recoverable Income	0		74
200	Total: Net Administrative & General Expenses After Recoverable Income	1,712,808		663,530

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	19,247
2A.2	Amortization	2,794
2A.100	Subtotal: Other A&G Expenses	22,041

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	23,795
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	63,709
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	316,355
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	160,773
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	72,758
2B.15	User Fee Assessment	409,020
2B.16	Other Non-Allowable A&G Expenses	0
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,046,410

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		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0

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3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	59,342		59,342
3.6	Plant Operation: Employee Benefits	1,324		1,324
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	5,715		5,715
3.8	Plant Operation: Purchased Service	46,931		46,931
3.9	Plant Operation: Supplies and Expenses	24,116		24,116
3.10	Plant Operation: Utilities	134,604		134,604
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	272,032		272,032
3.13	Dietician: Salaries	25,906		25,906
3.14	Dietician: Employee Benefits	577		577
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,495		2,495
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	28,978		28,978
3.18	Dietary: Salaries	152,387		152,387
3.19	Dietary: Employee Benefits	3,399		3,399
3.20	Dietary: Payroll Taxes incl Workers Comp.	14,676		14,676
3.21	Dietary: Food	218,083		218,083
3.22	Dietary: Purchased Service	199,687		199,687
3.23	Dietary: Supplies and Expenses	6,394		6,394
3.400	Subtotal: Dietary Expenses	594,626		594,626
3.24	Housekeeping/Laundry: Salaries	103,814		103,814
3.25	Housekeeping/Laundry: Employee Benefits	2,316		2,316
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	9,998		9,998
3.27	Housekeeping/Laundry: Purchased Service	95,081		95,081
3.28	Housekeeping/Laundry: Supplies and Expenses	35,064		35,064
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	246,273		246,273

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3.31	Quality Assurance (QA) Professional: Salaries	0	0
3.32	QA Professional: Employee Benefits	0	0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0	0
3.34	QA Professional: Purchased Service	0	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	26,183	26,183
3.37	Unit Clerk & Medical Records: Employee Benefits	584	584
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	2,521	2,521
3.39	Unit Clerk & Medical Records: Purchased Service	0	0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	29,288	29,288
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	84,864	84,864
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,893	1,893
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	8,173	8,173
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0	0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	94,930	94,930
3.44	Behavioral Health Specialist: Salaries	0	0
3.45	Behavioral Health Specialist: Employee Benefits	0	0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0	0
3.47	Behavioral Health Specialist: Purchased Service	0	0
3.900	Subtotal: Behavioral Health Specialist Expenses	0	0
3.48	Social Service Worker: Salaries	100,917	100,917
3.49	Social Service Worker: Employee Benefits	2,251	2,251
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	9,719	9,719
3.51	Social Service Worker: Purchased Service	32,223	32,223
3.1000	Subtotal: Social Service Worker Expenses	145,110	145,110
3.52	Interpreters: Salaries	0	0
3.53	Interpreters: Employee Benefits	0	0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0	0
3.55	Interpreters: Purchased Service	0	0

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3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	282,778	282,778	0
3.61	Direct Restorative Therapy: Benefits	33,540	33,540	0
3.62	Direct Restorative Therapy: Consultants	36,000	36,000	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	352,318		0
3.64	Recreational Therapy/Activities: Salaries	74,644		74,644
3.65	Recreational Therapy/Activities: Employee Benefits	1,665		1,665
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	7,189		7,189
3.67	Recreational Therapy/Activities: Purchased Service	4,118		4,118
3.68	Recreational Therapy/Activities: Supplies and Expenses	10,257		10,257
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	97,873		97,873
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	2,744		2,744
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	30,000		30,000

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3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	137,343	137,343	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	96,865		96,865
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	600		600
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	267,552		130,209
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,128,980		1,639,319
Less: Variable Recoverable Income				
3.96	Vending Machine Income		332	332
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		75	75
3.1800	Subtotal: Variable Recoverable Income	0		407
300	Total: Net Variable Expenses Including Recoverable Income	2,128,980		1,638,912

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	27,703	(115,351)	143,054
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		287,079	287,079
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	23,119		23,119
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	29,276		29,276
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	7,657		7,657
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	548,349	548,349	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	636,104		490,185
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	636,104		490,185

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	8,032,328		6,347,544
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	8,032,328		6,347,063

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	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	7,469,883
1A.2	Other Revenue	(10,253)
1A.3	Net Assets Released from Restriction	0
1A.100	Total Operating Revenue	7,459,630
1A.4	Salaries and Wages	3,258,893
1A.5	Employee Benefits	386,531
1A.6	Supplies and Other (including Payroll Taxes)	4,286,443
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	72,758
1A.9	Depreciation and Amortization Expenses	27,703
1A.200	Total Operating Expenses	8,032,328
1A.300	Income(Loss) from Operations	(572,698)
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,159
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(571,539)
1A.15	Provision for Income Tax	0
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(571,539)

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<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)	7,460,789
2.2	Total Nursing Expenses (Schedule 3)	3,554,436
2.3	Total Administrative and General Expenses (Schedule 3)	1,712,808
2.4	Total Variable Expenses (Schedule 3)	2,128,980
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	636,104
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	8,032,328
200	Cost Reported Net Income(Loss)	(571,539)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(571,539)
3.2	Reconciling Item	0	0
3.3	Reconciling Item	0	0
3.4	Reconciling Item	0	0
3.5	Reconciling Item	0	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(571,539)

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	4,968
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,090,789
1.6	Less Reserve for Bad Debt	(1,111,146)
1.100	Subtotal: Net Patient Accounts Receivable	979,643
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	27,616
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	214,144
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	136,577
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	15,257
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	167,516
100	Total Current Assets	1,545,721

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	resident funds	3,780
1A.2	Other Assets	163,736
1A.100	Subtotal: Other Current Assets	167,516

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	96,792
2.4	Equipment	68,524
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	165,316

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	0

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Organization Expense	0
3A.2	Purchased Goodwill	0
3A.3	Leasehold Deposits	0
3A.4	Utility Deposits	0
3A.5	Cash Surrender Value of Officer Life Insurance	0
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,711,037

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	709,825
5.2	Accrued Expenses	80,912
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	134,310
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	925,047

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,284,202
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	1,284,202

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,209,249

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	73,327
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(571,539)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(498,212)

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

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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)	1,711,037

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	117,030	605	0	117,635	(13,883)	(6,960)	(20,843)	96,792
1.4	Equipment	146,889	16,055	0	162,944	(73,677)	(20,743)	(94,420)	68,524
1.5	Software/Limited Life Assets	0	0	0	0	0	0	0	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	263,919	16,660	0	280,579	(87,560)	(27,703)	(115,263)	165,316

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0	0	0	0	0	0				
2.2	Land REA-CR	131,563	0	0	0	0	131,563				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	1,184,065	0	0	0	0	1,184,065	3.05%		88,351	88,351
2.5	Improvements SNF-CR	117,030	0	605	0	0	117,635	5.00%	6,960	0	6,960
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	146,889	0	16,055	0	0	162,944	10.00%	20,743	0	20,743

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2.8	Equipment REA-CR	270,000	0	0	0	0	270,000	10.00%		27,000	27,000
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	1,849,547	0	16,660	0	0	1,866,207		27,703	115,351	143,054

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	10/26/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	6,400,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	81
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	9,788
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	8,443
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	2.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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					0
4.2					0
4.3					0

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)	115,046

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(571,539)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	27,703
2.3	Increases (Decreases) to Cash Provided by Operating Activities	450,418
200	Net Cash from Operating Activities	(93,418)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(16,660)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(16,660)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	0
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(110,078)
500	Cash and Cash Equivalents (End of Year)	4,968

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	11/01/2021	81			81	81
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	81				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,022	369	0	2,105	1,864	15,038
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	0	0	0	0	0	0
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	1,022	369	0	2,105	1,864	15,038

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
1,215	0	0	0	0	2,045	0	0	23,658
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
1,215	0	0	0	0	2,045	0	0	23,658

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	161
3.2	0140.1	Number of MassHealth Admissions During Year	37
3.3	0150.0	Number of Discharges During Year	188
3.4	0190.0	Average Length of Stay	126
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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	195,898	4,289.5	704,629	18,887.5	643,914	23,989.4
1.2	Total Overtime Wages	7,096	105.3	80,385	1,551.6	261,622	7,664.7
1.3	Total Shift Differential	4,363		20,469		40,335	
1.4	Total Other Differentials						
100	Total	207,357	4,394.8	805,483	20,439.1	945,871	31,654.1

<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	1.63	2.00	2.00	2.88	2.67
2.2	Licensed Practical Nurses	1.50	2.00	1.00	3.00	3.00
2.3	Certified Nurse Aides	1.07	1.07	1.33	2.00	3.13

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	0	0.0	0.0
3.2	Plant Operations	1	0.9	1,936.0
3.3	Dietary Staff	2	5.2	10,780.1
3.4	Dietician	1	0.3	713.5
3.5	Housekeeping/Laundry Staff	3	3.3	6,953.4
3.6	Unit Clerk & Medical Records Staff	1	0.7	1,490.5
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,080.0
3.9	Social Services Staff	2	1.2	2,427.5
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	5	4.3	9,010.0
3.12	Restorative Therapy - Indirect Staff	0	0.0	0.0
3.13	Recreational Staff	2	2.1	4,337.5
3.14	Administration and Officers	1	1.0	2,105.5
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	3	2.7	5,629.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	3	2.1	4,394.8
3.19	Licensed Practical Nurses	8	9.8	20,439.1
3.20	Certified Nurse Aides	14	15.2	31,654.1
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	48	51.0	106,030.9

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									0
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	1,566.9	118,471	3,930.2	227,033	15,539.8	489,610	0.0	0
4.3	Kenstem Healthcare Staffing LLC		143.2	10,038	1,344.7	79,457	4,154.9	176,169	0.0	0
4.4	Omni Healthcare Staffing INC	T6MI	7.5	549	191.3	11,429	109.0	81,514	0.0	0
4.5	CONNECTRN INC	TGKV	23.8	1,731	45.0	3,059	872.5	28,703		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,741.5	130,789	5,511.2	320,978	20,676.2	775,996	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,741.5	130,789	5,511.2	320,978	20,676.2	775,996	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	Messier	Amy	Director of Nurses	Nursing	121,167	0	0	121,167		
5.2	Davignon Fafrak	Alexandra N	LPN	Nursing	118,039	0	0	118,039		
5.3	Olds	Beauty	CNA	Nursing	116,828	0	0	116,828		
5.4	Jewell	Doreen Lynn	CNA	Nursing	113,976	0	0	113,976		
5.5	Gyamfi	Amma	CNA	Nursing	112,176	0	0	112,176		

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1					0	0	0	0	0
6B.2									0
6B.3									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1										
100	TOTALS								0	0

11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0		0	0	0

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							0		
200	Total Working Capital Interest						0		0

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
BROOKSIDE REHAB & HEALTHCARE C
Filing Year: 2023

Date: 12/19/2024
Time: 1:57 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
04/13/2024 11:27PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
04/13/2024 11:28PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
04/13/2024 11:29PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
04/13/2024 11:30PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/13/2024

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

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Skilled Nursing Facility Cost Report

BROOKSIDE REHAB & HEALTHCARE C

Filing Year: 2023

Date: 12/19/2024

Time: 1:57 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	04/21/2024
2.3	Last Name	Biderman
2.4	First Name	Michael
2.5	Middle Name	
2.6	Title	owner
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAmass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request