

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	BRUDNICK CENTER FOR LIVING
1.2	MassHealth Provider ID	110025742C
1.3	Federal Employer Tax ID	042106768
1.4	VPN	0940461
1.5	Is the above information correct?	Yes
1.6	Facility Number	00444
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	240 Lynnfield Street
1.11	City	Peabody
1.12	Zip	01960
1.13	Telephone	+1 (978) 471-5100
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare Inc.
1.19	List the name of the entity that holds the nursing facility license.	Brudnick Center for Living, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Donna Crescenzo
2.2	Nursing Facility or Firm Name	Legacy Lifecare
2.3	Title	Director Financial Services
2.4	Street Address	240 Lynnfield St
2.5	City	Peabody
2.6	State	MA
2.7	Zip Code	01960
2.8	Phone Number	+1 (978) 471-5114
2.9	Email Address	Dcrescenzo@legacylifecare.org

<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	Deandra Fallon
3.3	Nursing Facility or Firm Name	Baker Tilly US, LLP
3.4	Title	Director
3.5	Street Address	100 Keystone Ave.
3.6	City	Pittston
3.7	State	PA
3.8	Zip Code	18640
3.9	Phone Number	+1 (570) 820-0301
3.10	Email Address	deandra.fallon@bakertilly.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report  
BRUDNICK CENTER FOR LIVING  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

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

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**SCHEDULE 2 : REVENUE****Nursing Facility Revenue**

<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	5,117,230		5,117,230
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	8,908,038	74,056	8,982,094
1.5	Medicare Managed Care (Part C)	894,394	7,729	902,123
1.6	MassHealth Fee-for-Service	9,104,941	3,869	9,108,810
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>24,024,603</b>	<b>85,654</b>	<b>24,110,257</b>

**Detail of Ancillary Revenue**

<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****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**Other Nursing Facility Revenue**

<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	(111,762)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	61,440
3.7	Interest Income	2,105
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	81,800
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	13,087
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>46,670</b>

**Detail of Endowment and Non-Recoverable Revenue**

<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)	Covid Relief	74,304
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Ins. Gain/Loss	237,706
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Swap Gain/Loss	(454,138)
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous	5,366
4.5	Other Endowment and Non-Recoverable Revenue		25,000
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>(111,762)</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>24,156,927</b>

# Skilled Nursing Facility Cost Report

BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

## SCHEDULE 3 : EXPENSES

### Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	119,491		119,491
1.2	Director of Nurses: Employee Benefits	5,746		5,746
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,831		11,831
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>137,068</b>		<b>137,068</b>
1.7	Registered Nurses: Salaries	1,350,687		1,350,687
1.8	Registered Nurses: Employee Benefits	64,951		64,951
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	133,722		133,722
1.10	Registered Nurses Purchased Service: Per Diem	1,006		1,006
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,550,366</b>		<b>1,550,366</b>
1.12	Licensed Practical Nurses: Salaries	2,409,693		2,409,693
1.13	Licensed Practical Nurses: Employee Benefits	115,876		115,876
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	238,567		238,567
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,764,136</b>		<b>2,764,136</b>
1.17	Certified Nurse Aides: Salaries	4,438,593		4,438,593
1.18	Certified Nurse Aides: Employee Benefits	213,440		213,440
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	439,435		439,435
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>5,091,468</b>		<b>5,091,468</b>

# Skilled Nursing Facility Cost Report

**BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 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>9,543,038</b>		<b>9,543,038</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>9,543,038</b>		<b>9,543,038</b>

## 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	319,851		319,851
2.2	Administration: Employee Benefits	15,380		15,380
2.3	Administration: Payroll Taxes incl Workers Comp.	31,664		31,664
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>366,895</b>		<b>366,895</b>
2.7	Clerical Staff: Salaries	517,012		517,012
2.8	Clerical Staff: Employee Benefits	24,862		24,862
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	51,186		51,186
2.10	Clerical Staff: Purchased Service	64,597		64,597
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>657,657</b>		<b>657,657</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	246,280		246,280
2.12	Office Supplies	118,951		118,951
2.13	Telecommunications (e.g. Internet, Phone)	74,929		74,929

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	600		600
2.16	Advertising: Help Wanted	88,002		88,002
2.17	Licenses and Dues: Patient Care Related Portion	10,345		10,345
2.18	Continuing Professional Education / Training and Development	15,868	12,993	2,875
2.19	Accounting Services (Not related to appeals)	69,057		69,057
2.20	Insurance: Malpractice & General Liability	298,557		298,557
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	37,839	8,685	29,154
2.23	Non-Allowable A & G Expenses	2,650,897	2,650,897	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)		1,195,047	1,195,047
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		9,008	9,008
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>3,611,325</b>		<b>2,142,805</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>4,635,877</b>		<b>3,167,357</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		81,800	81,800
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>81,800</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>4,635,877</b>		<b>3,085,557</b>



**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**Detail of Other A&G Expenses**

<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Professional Service/Consultant	29,154
2A.2	Miscellaneous Expense	8,685
2A.3		
2A.4		
2A.5		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>37,839</b>

**Detail of Non-Allowable A & G Expenses**

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	21,741
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	19,698
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,457,135
2B.9	Management Consultants	
2B.10	Interest on Working Capital	7,855
2B.11	Fines, Late Fees, Penalties, including Interest	29,304
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	156,247
2B.15	User Fee Assessment	958,917
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>2,650,897</b>

**Variable Expenses**

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
----------------	--	----------	----------	----------

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	168,148		168,148
3.2	Staff Dev. Coord.: Employee Benefits	8,086		8,086
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	16,647		16,647
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>192,881</b>		<b>192,881</b>
3.5	Plant Operation: Salaries	213,327		213,327
3.6	Plant Operation: Employee Benefits	10,258		10,258
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	21,120		21,120
3.8	Plant Operation: Purchased Service	596,097		596,097
3.9	Plant Operation: Supplies and Expenses	130,141		130,141
3.10	Plant Operation: Utilities	442,361		442,361
3.11	Plant Operation: Repairs			0
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>1,413,304</b>		<b>1,413,304</b>
3.13	Dietician: Salaries	107,855		107,855
3.14	Dietician: Employee Benefits	5,186		5,186
3.15	Dietician: Payroll Taxes incl Workers Comp.	10,678		10,678
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>123,719</b>		<b>123,719</b>
3.18	Dietary: Salaries	1,149,591		1,149,591
3.19	Dietary: Employee Benefits	55,281		55,281
3.20	Dietary: Payroll Taxes incl Workers Comp.	113,813		113,813
3.21	Dietary: Food	737,854		737,854
3.22	Dietary: Purchased Service	3,930		3,930
3.23	Dietary: Supplies and Expenses	100,821		100,821
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>2,161,290</b>		<b>2,161,290</b>
3.24	Housekeeping/Laundry: Salaries	586,826		586,826
3.25	Housekeeping/Laundry: Employee Benefits	28,219		28,219
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	58,098		58,098
3.27	Housekeeping/Laundry: Purchased Service			0

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

3.28	Housekeeping/Laundry: Supplies and Expenses	88,309		88,309
3.29	Housekeeping/Laundry: Linen and Bedding	39,688		39,688
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>801,140</b>		<b>801,140</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	244,651		244,651
3.37	Unit Clerk & Medical Records: Employee Benefits	11,765		11,765
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	24,221		24,221
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>280,637</b>		<b>280,637</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	294,633		294,633
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,168		14,168
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	29,170		29,170
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>337,971</b>		<b>337,971</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	217,857		217,857
3.49	Social Service Worker: Employee Benefits	10,476		10,476
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	21,569		21,569
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>249,902</b>		<b>249,902</b>

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

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	112,752		112,752
3.57	Indirect Restorative Therapy: Employee Benefits	5,422		5,422
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	11,163		11,163
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	1,112,449	1,112,449	0
3.61	Direct Restorative Therapy: Benefits	163,631	163,631	0
3.62	Direct Restorative Therapy: Consultants		0	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>1,405,417</b>		<b>129,337</b>
3.64	Recreational Therapy/Activities: Salaries	202,263		202,263
3.65	Recreational Therapy/Activities: Employee Benefits	9,726		9,726
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	20,025		20,025
3.67	Recreational Therapy/Activities: Purchased Service	22,717		22,717
3.68	Recreational Therapy/Activities: Supplies and Expenses	11,183		11,183
3.69	Recreational Therapy/Activities: Transportation	52	52	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>265,966</b>		<b>265,914</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</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	176		176

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

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	78,000		78,000
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	604,023	604,023	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	489,001		489,001
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,268		5,268
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>1,176,468</b>		<b>572,445</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>8,408,695</b>		<b>6,528,540</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		13,087	13,087
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>13,087</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>8,408,695</b>		<b>6,515,453</b>

# Skilled Nursing Facility Cost Report

**BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	1,085,495	158,733	926,762
4.2	Long-Term Interest Expense SNF-CR	686,555		686,555
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	114,695		114,695
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	32,181		32,181
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,918,926</b>		<b>1,760,193</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>1,918,926</b>		<b>1,760,193</b>

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>24,506,536</b>		<b>20,999,128</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>24,506,536</b>		<b>20,904,241</b>

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

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

<b>Table 1</b>		<b>1</b>
<b>Line / Column #</b>	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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**

<b>Table 2</b>			<b>1</b>
<b>Line / Column #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

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

# Skilled Nursing Facility Cost Report

BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

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

### Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	24,171,697
1B.2	Other Revenue	199,557
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>24,371,254</b>
1B.4	Salaries and Wages	12,416,088
1B.5	Employee Benefits	1,994,988
1B.6	Supplies and Other (including Payroll Taxes)	8,159,308
1B.7	Interest Expense	694,410
1B.8	Provision for Bad Debt	156,247
1B.9	Depreciation and Amortization Expenses	1,085,495
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>24,506,536</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(135,282)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	
1B.11	Investment Income	2,105
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	(216,432)
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(349,609)</b>

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 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)	24,156,927
2.2	Total Nursing Expenses (Schedule 3)	9,543,038
2.3	Total Administrative and General Expenses (Schedule 3)	4,635,877
2.4	Total Variable Expenses (Schedule 3)	8,408,695
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,918,926
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>24,506,536</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(349,609)</b>

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)		(349,609)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(349,609)

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 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	981,022
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	3,118,524
1.6	Less Reserve for Bad Debt	(282,551)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,835,973</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	37
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	469,111
1.12	Prepaid Interest	
1.13	Prepaid Insurance	138,867
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	151,373
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>4,576,383</b>

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

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	22,399,500
2.3	Improvements	610,932
2.4	Equipment	310,225
2.5	Software/Limited Life Assets	1,744
2.6	Motor Vehicles	13,875
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>23,336,276</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	46,120
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	876,448
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	465,393
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(114,055)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>351,338</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>1,273,906</b>

<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	Fair Value of Interest Rate Swap	825,090
3A.2	Artwork / Torah	23,073
3A.3	Due to Affiliates	28,285
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>876,448</b>

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	29,186,565

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	266,819
5.2	Accrued Expenses	385,272
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	621,500
5.7	Accrued Salaries and Payroll Liabilities	695,678
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	1,969,269

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

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	22,755,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	2,754,043
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>25,509,043</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>27,478,312</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	1,588,751	485,605	2,074,356
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(349,609)		(349,609)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other		(16,494)	(16,494)
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>1,239,142</b>	<b>469,111</b>	<b>1,708,253</b>



**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**Prior Period Adjustments**

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

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

**Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)**

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>29,186,565</b>

# Skilled Nursing Facility Cost Report

BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	31,437,891			31,437,891	(8,252,444)	(785,947)	(9,038,391)	22,399,500
1.3	Improvements	884,541	89,245		973,786	(292,987)	(69,867)	(362,854)	610,932
1.4	Equipment	5,926,876	211,636		6,138,512	(5,605,320)	(222,967)	(5,828,287)	310,225
1.5	Software/Limited Life Assets	3,490			3,490	(582)	(1,164)	(1,746)	1,744
1.6	Motor Vehicles	55,500			55,500	(36,075)	(5,550)	(41,625)	13,875
100	<b>Total</b>	<b>38,308,298</b>	<b>300,881</b>	<b>0</b>	<b>38,609,179</b>	<b>(14,187,408)</b>	<b>(1,085,495)</b>	<b>(15,272,903)</b>	<b>23,336,276</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.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	31,437,891					31,437,891		785,947		785,947
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	884,541		89,246			973,787	5.00%	69,867	(21,178)	48,689
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	5,908,551		211,636			6,120,187	10.00%	222,967	(132,005)	90,962

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

2.8	Equipment REA-CR					0	10.00%			0	
2.9	Software/Limited Life Assets SNF-CR	114,337				114,337	33.33%	1,164		1,164	
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0	
200	Total Claimed Fixed Assets	38,345,320	0	300,882	0	0	38,646,202		1,079,945	(153,183)	926,762

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2012
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	40,000,000
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?	144
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	104,765
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	73,006
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	6,529
3.10	What is the total acreage of the facility site?	10.5
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					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	347,935

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(349,609)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(43,058)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,930,055
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>1,537,388</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(300,881)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(300,881)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(603,420)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(603,420)</b>

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

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>633,087</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>981,022</b>

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 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	01/01/2020	144			144	180
1.2	01/01/2023	144	0		144	180
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.	144				
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	8,690	1,915	72	13,676	21	26,565
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)	223					168
2.10	Nursing Leave of Absence (Unpaid)			29			
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>8,913</b>	<b>1,915</b>	<b>101</b>	<b>13,676</b>	<b>21</b>	<b>26,733</b>

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 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
	45							50,984
								0
								0
								0
								0
								0
								0
								0
								391
								29
								0
								0
0	45	0	0	0	0	0	0	51,404

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**Patient Statistics - Summary**

<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	700
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	737
3.4	0190.0	Average Length of Stay	66
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	657
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	124



**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

**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	1,079,367	24,251.0	1,741,836	44,324.1	3,286,385	138,253.3
1.2	Total Overtime Wages	101,129	1,493.8	322,339	5,042.5	763,086	21,666.8
1.3	Total Shift Differential	104,741		224,202		242,337	
1.4	Total Other Differentials	65,450		121,316		146,785	
<b>100</b>	<b>Total</b>	<b>1,350,687</b>	<b>25,744.8</b>	<b>2,409,693</b>	<b>49,366.6</b>	<b>4,438,593</b>	<b>159,920.1</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	1.50	1.50	2.00	3.25	4.00
2.2	Licensed Practical Nurses	1.50	1.50	2.00	3.25	4.00
2.3	Certified Nurse Aides	1.00	1.00	2.00	3.00	4.00

**Skilled Nursing Facility Cost Report**  
**BRUDNICK CENTER FOR LIVING**  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

<b>Detail of Staff and Hours by Position</b>				
<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	4	1.7	3,483.7
3.2	Plant Operations	7	3.5	7,329.6
3.3	Dietary Staff	80	27.7	57,683.5
3.4	Dietician	3	1.1	2,253.0
3.5	Housekeeping/Laundry Staff	44	15.7	32,573.8
3.6	Unit Clerk & Medical Records Staff	7	4.6	9,539.9
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	6	3.1	6,446.4
3.9	Social Services Staff	6	2.3	4,855.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	40	12.1	25,184.5
3.12	Restorative Therapy - Indirect Staff	2	1.0	2,091.0
3.13	Recreational Staff	11	3.8	7,986.7
3.14	Administration and Officers	2	1.7	3,548.8
3.15	Security Staff			
3.16	Clerical Staff	32	6.4	13,245.3
3.17	Director of Nurses	1	1.0	2,077.5
3.18	Registered Nurses	46	12.4	25,744.8
3.19	Licensed Practical Nurses	49	23.7	49,366.6
3.20	Certified Nurse Aides	168	76.9	159,920.1
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
<b>300</b>	<b>Total</b>	<b>508</b>	<b>198.7</b>	<b>413,330.2</b>

# Skilled Nursing Facility Cost Report

**BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 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	Total Unregistered Temporary Nursing Service Agencies									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	0.0	0
<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>	<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>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Kairu	Esther	Nurse Supervisor	Nursing	229,977			229,977		
5.2	Gomez	Marco	Nurse Supervisor	Nursing	208,709			208,709		
5.3	Starion	Tammy	Executive Director	Administrative & General	194,270			194,270		
5.4	Erkkila	Kathleen	Nurse Manager	Nursing	173,276			173,276		
5.5	Germa	Almaz	LPN	Nursing	143,042			143,042		

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.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	1st Mortgage	VRBD	No	06/01/2019	07/01/2049	360			465,393	24,429
100	TOTALS								465,393	24,429

Skilled Nursing Facility Cost Report  
BRUDNICK CENTER FOR LIVING  
Filing Year: 2023

Date: 12/19/2024  
Time: 12:54 PM

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
23,979,920		603,420			23,376,500	3.600%	662,126	27,202	713,757
					23,376,500		662,126	27,202	713,757

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

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 PM

### 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

### BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 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
04/01/2024 3:10PM	(1) Footnotes and Explanations	Footnotes.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:10PM	(1) Footnotes and Explanations	Schedule 3 Summary.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:11PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:11PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Deandra Fallon
04/01/2024 3:13PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Deandra Fallon

**Skilled Nursing Facility Cost Report****BRUDNICK CENTER FOR LIVING**

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 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	Deandra Fallon
1.2	Nursing Facility or Firm Name	Baker Tilly US, LLP
1.3	Title	Director
1.4	Street Address	100 Keystone Ave.
1.5	City	Pittston
1.6	State	PA
1.7	Zip Code	18640
1.8	Phone Number	+1 (570) 820-0301
1.9	Email Address	deandra.fallon@bakertilly.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:	11/05/2024

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.

--	--	--

# Skilled Nursing Facility Cost Report

## BRUDNICK CENTER FOR LIVING

Filing Year: 2023

Date: 12/19/2024

Time: 12:54 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	04/01/2024
2.3	Last Name	Santerre
2.4	First Name	Jennifer
2.5	Middle Name	
2.6	Title	
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