

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	CONTINUING CARE II AT BROOKSBY VILLAGE
1.2	MassHealth Provider ID	110082525A
1.3	Federal Employer Tax ID	522126755
1.4	VPN	0950001
1.5	Is the above information correct?	Yes
1.6	Facility Number	01163
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	400 Brooksby Village Drive
1.11	City	Peabody
1.12	Zip	01960
1.13	Telephone	+1 (978) 536-7950
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Brooksby Village, 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
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Staci Henderson
2.2	Nursing Facility or Firm Name	Erickson Senior Living
2.3	Title	Reimbursement Manager
2.4	Street Address	5700 Executive Drive
2.5	City	Catonsville
2.6	State	MD
2.7	Zip Code	21228
2.8	Phone Number	+1 (410) 402-2347
2.9	Email Address	staci.henderson@erickson.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	Amanda Springborn
3.3	Nursing Facility or Firm Name	RSM US LLP
3.4	Title	Director
3.5	Street Address	8182 Maryland Ave. Suite 900
3.6	City	St. Louis
3.7	State	MO
3.8	Zip Code	63105
3.9	Phone Number	+1 (314) 925-3838
3.10	Email Address	amanda.springborn@rsmus.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:58 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
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	4,930,681	595	4,931,276
1.2	Commercial Managed Care	729,579	29,181	758,760
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,592,375	27,433	2,619,808
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	780,372	35,588	815,960
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
100	Total Nursing Facility Revenue	9,033,007	92,797	9,125,804

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

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	85,378,133
3.2	Endowment and Other Non-Recoverable Revenue	21,503,881
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	233,902
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	107,115,916

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)	COVID Cares act payments	115,213
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Change in beneficial interest in CCRC trust	20,453,039
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Realized and unrealized gains on swap	712,030
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment return net	188,529
4.5	Other Endowment and Non-Recoverable Revenue		35,070
400	Total Endowment and Non-Recoverable Revenue		21,503,881

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	116,241,720

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 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	8,502		8,502
1.2	Director of Nurses: Employee Benefits	1,042		1,042
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	915		915
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	10,459		10,459
1.7	Registered Nurses: Salaries	162,725		162,725
1.8	Registered Nurses: Employee Benefits	19,945		19,945
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	17,514		17,514
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	39,424	39,424	0
1.200	Subtotal: Registered Nurses Expenses	239,608		200,184
1.12	Licensed Practical Nurses: Salaries	114,519		114,519
1.13	Licensed Practical Nurses: Employee Benefits	14,037		14,037
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	12,325		12,325
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	140,881		140,881
1.17	Certified Nurse Aides: Salaries	220,097		220,097
1.18	Certified Nurse Aides: Employee Benefits	26,977		26,977
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	23,689		23,689
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	270,763		270,763

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 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
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	661,711		622,287

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	661,711		622,287

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	15,636		15,636
2.2	Administration: Employee Benefits	1,895		1,895
2.3	Administration: Payroll Taxes incl Workers Comp.	1,664		1,664
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
2.100	Subtotal: Administration & Officers Expenses	19,195		19,195
2.7	Clerical Staff: Salaries	20,900		20,900
2.8	Clerical Staff: Employee Benefits	2,562		2,562
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	2,249		2,249
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	25,711		25,711
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	40,859		40,859
2.12	Office Supplies	7,454		7,454
2.13	Telecommunications (e.g. Internet, Phone)	1,100		1,100

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	13,035		13,035
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	6,668		6,668
2.18	Continuing Professional Education / Training and Development	591		591
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	2,414		2,414
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	9,284		9,284
2.23	Non-Allowable A & G Expenses	48,535	48,535	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	129,940		81,405
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	174,846		126,311
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	174,846		126,311

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other Expenses-non Allow	9,284
2A.100	Subtotal: Other A&G Expenses	9,284

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	4,923
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	54,543
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	(10,931)
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	48,535

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	10,373		10,373
3.2	Staff Dev. Coord.: Employee Benefits	1,271		1,271
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,116		1,116
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	12,760		12,760
3.5	Plant Operation: Salaries	8,272		8,272
3.6	Plant Operation: Employee Benefits	1,014		1,014
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	890		890

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

3.8	Plant Operation: Purchased Service	7,026		7,026
3.9	Plant Operation: Supplies and Expenses	5,209		5,209
3.10	Plant Operation: Utilities	36,669		36,669
3.11	Plant Operation: Repairs	9,685		9,685
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	68,765		68,765
3.13	Dietician: Salaries	3,844		3,844
3.14	Dietician: Employee Benefits	471		471
3.15	Dietician: Payroll Taxes incl Workers Comp.	414		414
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	4,729		4,729
3.18	Dietary: Salaries	58,985		58,985
3.19	Dietary: Employee Benefits	7,230		7,230
3.20	Dietary: Payroll Taxes incl Workers Comp.	6,348		6,348
3.21	Dietary: Food	27,115		27,115
3.22	Dietary: Purchased Service	102		102
3.23	Dietary: Supplies and Expenses	5,562		5,562
3.400	Subtotal: Dietary Expenses	105,342		105,342
3.24	Housekeeping/Laundry: Salaries	33,413		33,413
3.25	Housekeeping/Laundry: Employee Benefits	4,095		4,095
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	3,596		3,596
3.27	Housekeeping/Laundry: Purchased Service	656		656
3.28	Housekeeping/Laundry: Supplies and Expenses	22,901		22,901
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	64,661		64,661
3.31	Quality Assurance (QA) Professional: Salaries	22,307		22,307
3.32	QA Professional: Employee Benefits	2,734		2,734
3.33	QA Professional: Payroll Taxes incl Workers Comp.	2,401		2,401
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	27,442		27,442
3.36	Unit Clerk & Medical Records: Salaries	2,463		2,463

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	302		302
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	265		265
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	3,030		3,030
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	14,377		14,377
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,762		1,762
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	1,547		1,547
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	17,686		17,686
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	9,534		9,534
3.49	Social Service Worker: Employee Benefits	1,169		1,169
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	1,026		1,026
3.51	Social Service Worker: Purchased Service	7,159		7,159
3.1000	Subtotal: Social Service Worker Expenses	18,888		18,888
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
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	24,068		24,068
3.57	Indirect Restorative Therapy: Employee Benefits	2,950		2,950
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	2,590		2,590
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	73,389	73,389	0

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

3.61	Direct Restorative Therapy: Benefits	8,995	8,995	0
3.62	Direct Restorative Therapy: Consultants	7,899	7,899	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	119,891		29,608
3.64	Recreational Therapy/Activities: Salaries	22,873		22,873
3.65	Recreational Therapy/Activities: Employee Benefits	2,804		2,804
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	2,462		2,462
3.67	Recreational Therapy/Activities: Purchased Service	20		20
3.68	Recreational Therapy/Activities: Supplies and Expenses	12,621		12,621
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	40,780		40,780
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	4,871		4,871
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	3,235		3,235
3.87	Legend Drugs	24,091	24,091	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

3.89	House Supplies Not Resold	34,035		34,035
3.90	House Supplies Resold to Private Residents	296	296	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	1,912		1,912
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	68,440		44,053
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	552,414		437,744
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	552,414		437,744

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	18,540,622	18,281,000	259,622
4.2	Long-Term Interest Expense SNF-CR	2,710,171		2,710,171
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	4,697		4,697
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	16,813		16,813
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	21,272,303		2,991,303
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	21,272,303		2,991,303

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

<i>Total Combined Expenses Before Recoverable Income</i>				
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	22,661,274		4,177,645
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	22,661,274		4,177,645

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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	Yes
1.4	Outpatient Services	Yes
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?	Yes
1.13	Describe the other business activities:	Home Health & Independent Living

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	13,867,644
2.4	3025.5	Outpatient Services Revenue	730,385
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	70,780,104
200	3026.0	TOTAL OTHER BUSINESS REVENUE	85,378,133

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses	11,433,075	11,433,075	
3.4	8046.0	Outpatient Service Expenses	661,268	661,268	
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	64,470,653	64,470,653	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	76,564,996	76,564,996	

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 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	91,369,735
1B.2	Other Revenue	1,313,538
1B.3	Net Assets Released from Restriction	1,479,503
1B.100	Total Operating Revenue	94,162,776
1B.4	Salaries and Wages	33,350,922
1B.5	Employee Benefits	7,215,364
1B.6	Supplies and Other (including Payroll Taxes)	36,222,139
1B.7	Interest Expense	3,762,696
1B.8	Provision for Bad Debt	134,526
1B.9	Depreciation and Amortization Expenses	18,540,623
1B.200	Total Operating Expenses	99,226,270
1B.300	Income(Loss) from Operations	(5,063,494)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	913,876
1B.12	Realized Gain(Loss) from Investments	712,029
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	20,453,039
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	17,015,450

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	116,241,720
2.2	Total Nursing Expenses (Schedule 3)	661,711
2.3	Total Administrative and General Expenses (Schedule 3)	174,846
2.4	Total Variable Expenses (Schedule 3)	552,414
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	21,272,303
2.6	Total Other Business Expenses (Schedule 4)	76,564,996
2.100	Subtotal: Total Facility Expenses	99,226,270
200	Cost Reported Net Income(Loss)	17,015,450

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:58 PM

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		17,015,450
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)		17,015,450

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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	16,323,582
1.2	Short-Term Investments	7,985,877
1.3	Current Portion Assets Whose Use is Limited	173,987
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	4,940,881
1.6	Less Reserve for Bad Debt	(271,378)
1.100	Subtotal: Net Patient Accounts Receivable	4,669,503
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	151,795
1.11	Other Receivables	5,099,400
1.12	Prepaid Interest	
1.13	Prepaid Insurance	20,722
1.14	Prepaid Taxes	143,786
1.15	Other Prepaid Expenses	1,218,464
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	35,787,116

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

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	18,561,174
2.2	Buildings	203,947,311
2.3	Improvements	52,018,356
2.4	Equipment	2,410,211
2.5	Software/Limited Life Assets	440,608
2.6	Motor Vehicles	211,686
200	Total Non-Current Fixed Assets	277,589,346

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	14,155,854
3.3	Other Deferred Charges and Non-Current Assets	178,032,573
3.4	Construction in Progress	11,272,231
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	203,460,658

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Beneficial interest in National CCRC	172,020,017
3A.2	Interest rate swap agreements	6,012,556
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	178,032,573

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	516,837,120

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,333,215
5.2	Accrued Expenses	6,240,735
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	13,279,760
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	2,143,620
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	1,514,165
5.10	Other Current Liabilities	1,935,539
500	Total Current Liabilities	27,447,034

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other current liabilities	1,935,539
5A.2		
5A.100	Subtotal: Other Current Liabilities	1,935,539

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	102,947,483
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	435,531,052
600	Total Non-Current Liabilities	538,478,535

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	565,925,569

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(67,439,685)	1,104,381	(66,335,304)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	17,015,450		17,015,450
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		1,710,908	1,710,908
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction		(1,479,503)	(1,479,503)
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	(50,424,235)	1,335,786	(49,088,449)

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	516,837,120

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 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	18,561,174			18,561,174				18,561,174
1.2	Building	357,520,110			357,520,110	(144,634,796)	(8,938,003)	(153,572,799)	203,947,311
1.3	Improvements	56,081,682	25,833,888	(1,302,928)	80,612,642	(20,503,242)	(8,091,044)	(28,594,286)	52,018,356
1.4	Equipment	9,629,459	883,985	(684,229)	9,829,215	(6,241,858)	(1,177,146)	(7,419,004)	2,410,211
1.5	Software/Limited Life Assets	1,208,350	282,025	(20,813)	1,469,562	(802,921)	(226,033)	(1,028,954)	440,608
1.6	Motor Vehicles	1,386,214	46,718	(536,457)	896,475	(576,393)	(108,396)	(684,789)	211,686
100	Total	444,386,989	27,046,616	(2,544,427)	468,889,178	(172,759,210)	(18,540,622)	(191,299,832)	277,589,346

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	266,624					266,624				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,029,796					5,029,796		8,938,003	(8,812,258)	125,745
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,038,718		1,146,446		(57,821)	2,127,343	5.00%	8,091,044	(7,984,679)	106,365
2.6	Improvements REA-CR						0	5.00%			0

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

2.7	Equipment SNF-CR	228,397		39,229		(40,114)	227,512	10.00%	1,177,146	(1,154,395)	22,751
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	10,726		12,516		(8,817)	14,425	33.33%	226,033	(221,272)	4,761
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	6,574,261	0	1,198,191	0	(106,752)	7,665,700		18,432,226	(18,172,604)	259,622

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2001
3.2	What was the date of the most recent assessed property value of this facility?	12/31/2015
3.3	What was the value from the most recent municipal property assessment for this facility?	10,000,000
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?	104
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	93,801
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	88,920
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1,914,794
3.10	What is the total acreage of the facility site?	90.0
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					
4.2					
4.3					

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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)	27,785,356

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,105,022)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	11,750,553
200	Net Cash from Operating Activities	10,645,531

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(19,730,842)
3.2	Cash Flows from Other Investing Activities	(28,772,489)
300	Net Cash from Investing Activities	(48,503,331)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	12,519,500
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(2,055,126)
4.3	Cash Flows from Other Financing Activities	21,944,046
400	Net Cash from Financing Activities	32,408,420

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(5,449,380)
500	Cash and Cash Equivalents (End of Year)	22,335,976

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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	12/10/2020	16			16	16
1.2	12/10/2022	16	0		16	16
1.3	02/27/2022	88	0		88	16
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	16				
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	944	140		274		2,711
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	944	140	0	274	0	2,711

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:58 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
								4,069
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	4,069

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	342
3.2	0140.1	Number of MassHealth Admissions During Year	
3.3	0150.0	Number of Discharges During Year	336
3.4	0190.0	Average Length of Stay	12
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	24
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	10

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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	155,439	3,233.0	106,700	2,293.0	193,192	7,486.0
1.2	Total Overtime Wages	7,286	101.0	7,819	115.0	26,915	705.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	162,725	3,334.0	114,519	2,408.0	220,107	8,191.0

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

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.1	213.0
3.2	Plant Operations	1	0.1	300.0
3.3	Dietary Staff	10	1.4	2,940.0
3.4	Dietician	1	0.1	71.0
3.5	Housekeeping/Laundry Staff	4	0.8	1,655.0
3.6	Unit Clerk & Medical Records Staff	1	0.1	72.0
3.7	Quality Assurance	1	0.2	388.0
3.8	MMQ Nurses and MDS Coordinator	1	0.1	290.0
3.9	Social Services Staff	1	0.1	244.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	3	0.8	1,557.0
3.12	Restorative Therapy - Indirect Staff	1	0.3	554.0
3.13	Recreational Staff	2	0.4	886.0
3.14	Administration and Officers	1	0.1	215.0
3.15	Security Staff			
3.16	Clerical Staff	1	0.2	425.0
3.17	Director of Nurses	1	0.1	122.0
3.18	Registered Nurses	4	1.6	3,334.0
3.19	Licensed Practical Nurses	3	1.2	2,408.0
3.20	Certified Nurse Aides	15	4.1	8,191.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	52	11.8	23,865.0

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		393.0	39,424						
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		393.0	39,424	0.0	0	0.0	0	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL		
5.1	Ryan	Thomas	Manager Rehabilitation	Nursing	20,214			20,214		
5.2	Smith	Susan	Registered Nurse	Nursing	21,841			21,841		
5.3	Gao	Yuan	Licensed Practical Nurse	Nursing	21,768			21,768		
5.4	West	Jill	Assistant Director Nursing	Nursing	20,835			20,835		
5.5	Kingori	Philip	Licensed Practical Nurse	Nursing	19,179			19,179		

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Collins	Mary D	Secretary Chair and President	Other	120			4,258	4,258
6C.2	Hayes	James P	Vice President	Other	120			1,366	1,366
6C.3	Brown	Patricia	Vice President, Vice Chair	Other	120			4,258	4,258
									9,882

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	See Financial Statements	No	10/01/2020	01/01/2051	360		79,006,401		
100	TOTALS								0	0

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
93,102,309	12,948,584	3,103,410			102,947,483	3.375%	3,762,696		3,762,696
					102,947,483		3,762,696	0	3,762,696

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
 Filing Year: 2023

Date: 12/19/2024
 Time: 12:58 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							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
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/26/2024 11:34AM	(1) Footnotes and Explanations	Footnote 12.31.2023.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Amanda Springborn
04/26/2024 11:37AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Amanda Springborn
04/26/2024 11:44AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Amanda Springborn
04/26/2024 11:45AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Amanda Springborn

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 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	Amanda Springborn
1.2	Nursing Facility or Firm Name	RSM US LLP
1.3	Title	Director
1.4	Street Address	8182 Maryland Ave. Suite 900
1.5	City	St. Louis
1.6	State	MO
1.7	Zip Code	63105
1.8	Phone Number	+1 (314) 925-3838
1.9	Email Address	amanda.springborn@rsmus.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:	05/01/2024

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
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2023

Date: 12/19/2024
Time: 12:58 PM

Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	09/19/2024
2.3	Last Name	Bettano
2.4	First Name	Tracie
2.5	Middle Name	S.
2.6	Title	Director of Continuing Care
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