

Skilled Nursing Facility Cost Report
PLEASANT BAY OF BREWSTER REHAB CENTER
Filing Year: 2023

Date: 12/19/2024
Time: 2:05 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	PLEASANT BAY OF BREWSTER REHAB CENTER
1.2	MassHealth Provider ID	110157420A
1.3	Federal Employer Tax ID	841807755
1.4	VPN	0950763
1.5	Is the above information correct?	Yes
1.6	Facility Number	01113
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	383 South Orleans Road LLC
1.11	City	Brewster
1.12	Zip	02631
1.13	Telephone	+1 (508) 240-3500
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	Point Group Care LLC
1.19	List the name of the entity that holds the nursing facility license.	Pleasant Bay of Brewster Rehab Center LLC
1.20	List realty company names as reported on each realty company cost report.	383 South Orleans Road LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Tamara Unger
2.2	Nursing Facility or Firm Name	Roth & Co
2.3	Title	Senior Cost Report Specialist
2.4	Street Address	1428 36th Street
2.5	City	Brooklyn
2.6	State	NY
2.7	Zip Code	11218
2.8	Phone Number	+1 (248) 968-4100
2.9	Email Address	tunger@rothcocpa.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	Tamara Unger
3.3	Nursing Facility or Firm Name	Roth & Co
3.4	Title	Senior Cost Report Specialist
3.5	Street Address	1428 36th Street
3.6	City	Brooklyn
3.7	State	NY
3.8	Zip Code	11218
3.9	Phone Number	+1 (248) 968-4100
3.10	Email Address	tunger@rothcocpa.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,010,782	534	3,011,316
1.2	Commercial Managed Care	384,354	422,902	807,256
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,135,034	1,372,222	4,507,256
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	5,995,414	57,962	6,053,376
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE	586,834	139,021	725,855
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		152	152
100	Total Nursing Facility Revenue	13,112,418	1,992,793	15,105,211

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	47,952
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	99
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,238,358
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,286,409

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)	Stimulus	47,952
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		47,952

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	16,391,620

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	226,320		226,320
1.2	Director of Nurses: Employee Benefits	8,791		8,791
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	25,551		25,551
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)		6,931	6,931
1.100	Subtotal: Director of Nurses Expenses	260,662		267,593
1.7	Registered Nurses: Salaries	745,216		745,216
1.8	Registered Nurses: Employee Benefits	28,948		28,948
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	84,134		84,134
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	166,145	0	166,145
1.200	Subtotal: Registered Nurses Expenses	1,024,443		1,024,443
1.12	Licensed Practical Nurses: Salaries	413,848		413,848
1.13	Licensed Practical Nurses: Employee Benefits	16,076		16,076
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	46,723		46,723
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,458,965	0	1,458,965
1.300	Subtotal: Licensed Practical Nurses Expenses	1,935,612		1,935,612
1.17	Certified Nurse Aides: Salaries	2,100,502		2,100,502
1.18	Certified Nurse Aides: Employee Benefits	81,594		81,594
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	237,143		237,143
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	68,006	0	68,006
1.400	Subtotal: Certified Nurse Aides Expenses	2,487,245		2,487,245

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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	5,707,962		5,714,893

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	5,707,962		5,714,893

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	229,013		229,013
2.2	Administration: Employee Benefits	8,896		8,896
2.3	Administration: Payroll Taxes incl Workers Comp.	25,855		25,855
2.4	Administration: Purchased Service	105,275		105,275
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	369,039		369,039
2.7	Clerical Staff: Salaries	245,839		245,839
2.8	Clerical Staff: Employee Benefits	9,550		9,550
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	27,755		27,755
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	283,144		283,144
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	38,475	6,331	32,144
2.12	Office Supplies	56,603		56,603
2.13	Telecommunications (e.g. Internet, Phone)	14,602		14,602

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	55		55
2.16	Advertising: Help Wanted	1,735		1,735
2.17	Licenses and Dues: Patient Care Related Portion	8,303		8,303
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	3,980		3,980
2.20	Insurance: Malpractice & General Liability	107,834		107,834
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	(91,193)		(91,193)
2.23	Non-Allowable A & G Expenses	1,711,648	1,711,648	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		58,274	58,274
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		916,631	916,631
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		33,687	33,687
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,852,042		1,142,655
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,504,225		1,794,838
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	2,504,225		1,794,838

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Accounting Fees	(6,800)
2A.2	Software Suport	79,551
2A.3	Professional Service	8,829
2A.4	Equipment Rental	2,857
2A.5	Bank Charges	1,249
2A.6	CORI	280
2A.7	Filing Fees	520
2A.8	Credit Card Expense	4,503
2A.9	LOC	11,240
2A.10	Finance Charges	128
2A.11	Misc Expenses	417
2A.12	Interest Expense	22
2A.13	PY Adjustments	(193,989)
2A.100	Subtotal: Other A&G Expenses	(91,193)

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	12,080
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	25,272
2B.7	Key Person Insurance	
2B.8	Management Company Fees	696,547
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	47,651
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	92,675
2B.15	User Fee Assessment	837,423
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	1,711,648

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	93,678		93,678
3.2	Staff Dev. Coord.: Employee Benefits	3,639		3,639
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	10,576		10,576
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	107,893		107,893
3.5	Plant Operation: Salaries	140,838		140,838
3.6	Plant Operation: Employee Benefits	5,471		5,471
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,900		15,900

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3.8	Plant Operation: Purchased Service	95,077		95,077
3.9	Plant Operation: Supplies and Expenses	37,833		37,833
3.10	Plant Operation: Utilities	250,860		250,860
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	545,979		545,979
3.13	Dietician: Salaries	162,299		162,299
3.14	Dietician: Employee Benefits	6,305		6,305
3.15	Dietician: Payroll Taxes incl Workers Comp.	18,323		18,323
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	186,927		186,927
3.18	Dietary: Salaries	597,947		597,947
3.19	Dietary: Employee Benefits	23,227		23,227
3.20	Dietary: Payroll Taxes incl Workers Comp.	67,507		67,507
3.21	Dietary: Food	340,558		340,558
3.22	Dietary: Purchased Service	1,186		1,186
3.23	Dietary: Supplies and Expenses	54,713		54,713
3.400	Subtotal: Dietary Expenses	1,085,138		1,085,138
3.24	Housekeeping/Laundry: Salaries	40,845		40,845
3.25	Housekeeping/Laundry: Employee Benefits	1,587		1,587
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	4,611		4,611
3.27	Housekeeping/Laundry: Purchased Service	473,198		473,198
3.28	Housekeeping/Laundry: Supplies and Expenses	22,905		22,905
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	543,146		543,146
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	53,154		53,154

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3.37	Unit Clerk & Medical Records: Employee Benefits	2,065		2,065
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,001		6,001
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	61,220		61,220
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	233,825		233,825
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,083		9,083
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	26,399		26,399
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	1,500		1,500
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	270,807		270,807
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	356,609		356,609
3.49	Social Service Worker: Employee Benefits	13,852		13,852
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	40,261		40,261
3.51	Social Service Worker: Purchased Service	23,775		23,775
3.1000	Subtotal: Social Service Worker Expenses	434,497		434,497
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			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	236,354		236,354
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	637,558	637,558	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	873,912		236,354
3.64	Recreational Therapy/Activities: Salaries	134,986		134,986
3.65	Recreational Therapy/Activities: Employee Benefits	5,244		5,244
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	15,240		15,240
3.67	Recreational Therapy/Activities: Purchased Service	12,663		12,663
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,286		1,286
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	169,419		169,419
3.70	Resident Care Assistant: Salaries	216,426		216,426
3.71	Resident Care Assistant: Employee Benefits	8,407		8,407
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	24,434		24,434
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	249,267		249,267
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	4,908		4,908
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	99,000		99,000
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	409,373	409,373	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	318,302		318,302
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	12,000		12,000
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	843,583		434,210
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,371,788		4,324,857
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,238,358	1,238,358
3.1800	Subtotal: Variable Recoverable Income	0		1,238,358
300	Total: Net Variable Expenses Including Recoverable Income	5,371,788		3,086,499

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	233,506	(16,572)	250,078
4.2	Long-Term Interest Expense SNF-CR	3,743		3,743
4.3	Long-Term Interest Expense REA-CR		1,879,304	1,879,304
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		32,346	32,346
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		92,689	92,689
4.10	Personal Property Tax Expense SNF-CR	1,498		1,498
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	1,092,578	1,070,000	22,578
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,719,278	1,719,278	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	3,050,603		2,282,236
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	3,050,603		2,282,236

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	16,634,578		14,116,824
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	16,634,578		12,878,466

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses	4,051	4,051	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	4,051	4,051	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	15,105,210
1A.2	Other Revenue	1,286,310
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	16,391,520
1A.4	Salaries and Wages	5,991,345
1A.5	Employee Benefits	232,734
1A.6	Supplies and Other (including Payroll Taxes)	10,080,574
1A.7	Interest Expense	3,743
1A.8	Provision for Bad Debt	92,675
1A.9	Depreciation and Amortization Expenses	233,507
1A.200	Total Operating Expenses	16,634,578
1A.300	Income(Loss) from Operations	(243,058)
	Non-Operating Income and Expenses	
1A.10	Interest Income	
1A.11	Investment Income	99
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	(4,051)
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(247,010)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(247,010)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	16,391,620
2.2	Total Nursing Expenses (Schedule 3)	5,707,962
2.3	Total Administrative and General Expenses (Schedule 3)	2,504,225
2.4	Total Variable Expenses (Schedule 3)	5,371,788
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	3,050,603
2.6	Total Other Business Expenses (Schedule 4)	4,051
2.100	Subtotal: Total Facility Expenses	16,638,629
200	Cost Reported Net Income(Loss)	(247,009)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(247,010)
3.2	Reconciling Item		
3.3	Reconciling Item	Rounding	1
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(247,009)

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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	(362,263)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,900,165
1.6	Less Reserve for Bad Debt	
1.100	Subtotal: Net Patient Accounts Receivable	1,900,165
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	6,075,455
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	10,000
1.12	Prepaid Interest	
1.13	Prepaid Insurance	(37,539)
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	2,801
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	33,359
100	Total Current Assets	7,621,978

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Net Payroll	190
1A.2	Capital Lease Assets	44,917
1A.3	Accum Amort - Capital Lease Assets	(14,348)
1A.4	A/R - Misc.	2,600
1A.100	Subtotal: Other Current Assets	33,359

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	115,610
2.4	Equipment	207,056
2.5	Software/Limited Life Assets	762
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	323,428

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	6,126,849
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	160,281
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(160,281)
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	6,126,849

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Goodwill	10,700,000
3A.2	Accum Amort - Goodwill	(4,573,151)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	6,126,849

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	14,072,255

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,431,363
5.2	Accrued Expenses	472,582
5.3	Due to Insurance Payers	403,588
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	6,621
5.7	Accrued Salaries and Payroll Liabilities	565,925
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	4,959
5.10	Other Current Liabilities	7,657
500	Total Current Liabilities	3,892,695

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	PNA Checking Account - Due To Resid	4,930
5A.2	PNA Savings Account - Due To Reside	1,822
5A.3	Resident Council Account - Due To R	905
5A.100	Subtotal: Other Current Liabilities	7,657

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	365,952
6.3	Other Long-Term Debt	5,807
600	Total Non-Current Liabilities	371,759

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,264,454

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	9,154,807
8B.2	Prior Period Adjustment(s)	3
8B.3	Capital Contributions During the Year	900,000
8B.4	SNF-CR Net Income/(Loss)	(247,009)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	9,807,801

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.2	Rounding	3
8D.100	Subtotal: Prior Period Adjustments	3

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Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	14,072,255

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	116,868	28,239		145,107	(16,589)	(12,908)	(29,497)	115,610
1.4	Equipment	1,071,484	25,071		1,096,555	(669,678)	(219,821)	(889,499)	207,056
1.5	Software/Limited Life Assets	7,486	424		7,910	(6,371)	(777)	(7,148)	762
1.6	Motor Vehicles				0			0	0
100	Total	1,195,838	53,734	0	1,249,572	(692,638)	(233,506)	(926,144)	323,428

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	630,000					630,000				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	5,370,000					5,370,000			134,250	134,250
2.5	Improvements SNF-CR	116,868		28,239			145,107	5.00%	12,908	(5,653)	7,255
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,071,484		25,072			1,096,556	10.00%	219,821	(110,166)	109,655

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	7,486		423		7,909	33.33%	777	(1,859)	(1,082)
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	7,195,838	0	53,734	0	0	7,249,572	233,506	16,572	250,078

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2006
3.2	What was the date of the most recent assessed property value of this facility?	06/30/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	12,810,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	74
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,278
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	5,637
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	19.7
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	(202,122)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(247,009)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,303,507
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(253,427)
200	Net Cash from Operating Activities	803,071

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	
3.2	Cash Flows from Other Investing Activities	(53,734)
300	Net Cash from Investing Activities	(53,734)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(9,478)
4.3	Cash Flows from Other Financing Activities	(900,000)
400	Net Cash from Financing Activities	(909,478)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(160,141)
500	Cash and Cash Equivalents (End of Year)	(362,263)

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	09/23/2021	135			135	135
1.2	09/23/2023	135	0		135	135
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	135				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

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	7,538	2,069		6,331		23,490
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)	12					42
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	7,550	2,069	0	6,331	0	23,532

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
			2,261					41,689
								0
								0
								0
								0
								0
								0
								0
							1	55
								0
								0
								0
0	0	0	2,261	0	0	0	1	41,744

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	375
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	370
3.4	0190.0	Average Length of Stay	44
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	426
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	68

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

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	673,813	12,262.3	369,534	8,598.3	1,330,761	52,584.3
1.2	Total Overtime Wages	42,203	626.8	25,822	435.8	610,885	16,819.3
1.3	Total Shift Differential	29,200		18,492		109,205	
1.4	Total Other Differentials						
100	Total	745,216	12,889.1	413,848	9,034.1	2,050,851	69,403.6

Detail of Nursing Services Shift Differentials

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	2.00	3.00	1.00	2.50	5.00
2.2	Licensed Practical Nurses	2.00	3.00	1.00	2.50	5.00
2.3	Certified Nurse Aides	1.00	1.50	0.50	1.50	2.00

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.9	1,823.2
3.2	Plant Operations	3	2.0	4,194.6
3.3	Dietary Staff	13	12.7	26,463.7
3.4	Dietician	1	0.8	1,719.9
3.5	Housekeeping/Laundry Staff	2	1.0	2,107.0
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,962.4
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator	4	2.3	4,887.9
3.9	Social Services Staff	5	4.4	9,093.3
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	2.9	6,043.1
3.14	Administration and Officers	2	1.6	3,339.4
3.15	Security Staff			
3.16	Clerical Staff	5	4.7	9,836.4
3.17	Director of Nurses	3	2.1	4,296.6
3.18	Registered Nurses	7	6.2	12,889.1
3.19	Licensed Practical Nurses	5	4.3	9,034.1
3.20	Certified Nurse Aides	34	33.4	69,403.6
3.21	Resident Care Assistants	4	3.3	6,918.0
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	93	83.5	174,012.3

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Active Healthcare, Inc.	T4O9	270.4	14,036						
4.3	AYA Healthcare	TFG4	820.5	57,428	20,656.2	1,363,310				
4.4	Other		1,392.6	94,681	1,787.4	92,894	1,786.8	65,589		
4.5	Intelycare, Inc.	TM7F	0.0		41.3	2,761				
4.6	All American Healthcare Services, Inc.	TOIY					65.4	2,417		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,483.5	166,145	22,484.9	1,458,965	1,852.2	68,006	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,483.5	166,145	22,484.9	1,458,965	1,852.2	68,006	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	Reid	Joseph	IT	Administrative & General	147,006			147,006
5.2	Blanc	Leonard	CNA	Nursing	149,659			149,659
5.3	Digiacomio	Brielle	RN	Nursing	157,906			157,906
5.4	Floretal	Enock	CNA	Nursing	167,465			167,465
5.5	McGowan	Heather	Dietitian	Other	183,696			183,696

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

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

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

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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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
04/16/2024 9:47AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:19PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:19PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:19PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Tamara Unger
11/03/2024 4:20PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Tamara Unger

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Tamara Unger
1.2	Nursing Facility or Firm Name	Roth & Co
1.3	Title	Senior Cost Report Specialist
1.4	Street Address	1428 36th Street
1.5	City	Brooklyn
1.6	State	NY
1.7	Zip Code	11218
1.8	Phone Number	+1 (248) 968-4100
1.9	Email Address	tunger@rothcocpa.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:	11/03/2024

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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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	09/20/2024
2.3	Last Name	Berkowitz
2.4	First Name	Benjamin
2.5	Middle Name	
2.6	Title	Owner
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request