

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	BRIGHAM HEALTH & REHABILITATION CENTER
1.2	MassHealth Provider ID	110157904A
1.3	Federal Employer Tax ID	834426880
1.4	VPN	0950778
1.5	Is the above information correct?	Yes
1.6	Facility Number	00481
1.7	This line is intentionally left blank	
1.8	Reporting Period From	10/15/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	77 High Street
1.11	City	Newburyport
1.12	Zip	01950-3071
1.13	Telephone	+1 (978) 462-4221
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.	Alpha Healthcare Management, LLC
1.19	List the name of the entity that holds the nursing facility license.	Brigham Health & Rehabilitation Center
1.20	List realty company names as reported on each realty company cost report.	Massachusetts SNF 5 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

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.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	☐ 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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	Connecticut
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.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						

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	15,616	223	15,839
1.2	Commercial Managed Care	21,465		21,465
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	297,111	31,507	328,618
1.5	Medicare Managed Care (Part C)	79,438		79,438
1.6	MassHealth Fee-for-Service	760,286		760,286
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	135,991		135,991
100	Total Nursing Facility Revenue	1,309,907	31,730	1,341,637

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
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:30 PM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	
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	0

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)		
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		0

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	1,341,637

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	32,172		32,172
1.2	Director of Nurses: Employee Benefits	5,393	27	5,366
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	3,661		3,661
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	41,226		41,199
1.7	Registered Nurses: Salaries	62,283		62,283
1.8	Registered Nurses: Employee Benefits	10,440	52	10,388
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	7,087		7,087
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	79,810		79,758
1.12	Licensed Practical Nurses: Salaries	145,896		145,896
1.13	Licensed Practical Nurses: Employee Benefits	24,455	122	24,333
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	16,600		16,600
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	186,951		186,829
1.17	Certified Nurse Aides: Salaries	231,220		231,220
1.18	Certified Nurse Aides: Employee Benefits	38,755	196	38,559
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	26,308		26,308
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	296,283		296,087

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:30 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	604,270		603,873

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	604,270		603,873

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	33,331		33,331
2.2	Administration: Employee Benefits	5,587	28	5,559
2.3	Administration: Payroll Taxes incl Workers Comp.	3,792		3,792
2.4	Administration: Purchased Service	1,229		1,229
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	43,939		43,911
2.7	Clerical Staff: Salaries	49,188		49,188
2.8	Clerical Staff: Employee Benefits	8,245	41	8,204
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	5,597		5,597
2.10	Clerical Staff: Purchased Service	969		969
2.200	Subtotal: Clerical Staff Expenses	63,999		63,958
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	4,814		4,814
2.12	Office Supplies	577		577
2.13	Telecommunications (e.g. Internet, Phone)	1,719		1,719

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	1,023	243	780
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	9,840		9,840
2.20	Insurance: Malpractice & General Liability	10,158		10,158
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	18		18
2.23	Non-Allowable A & G Expenses	199,092	199,092	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)		44,814	44,814
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	227,241		72,720
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	335,179		180,589
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	335,179		180,589

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	18
2A.100	Subtotal: Other A&G Expenses	18

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
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	10,236
2B.7	Key Person Insurance	
2B.8	Management Company Fees	53,666
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	50,311
2B.15	User Fee Assessment	84,832
2B.16	Other Non-Allowable A&G Expenses	47
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	199,092

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	18,373		18,373
3.2	Staff Dev. Coord.: Employee Benefits	3,080	15	3,065
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	2,091		2,091
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	23,544		23,529
3.5	Plant Operation: Salaries	16,544		16,544
3.6	Plant Operation: Employee Benefits	2,773	14	2,759
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	1,882		1,882

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

3.8	Plant Operation: Purchased Service	143		143
3.9	Plant Operation: Supplies and Expenses	30,623		30,623
3.10	Plant Operation: Utilities			0
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	51,965		51,951
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	11,024		11,024
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	11,024		11,024
3.18	Dietary: Salaries	73,032		73,032
3.19	Dietary: Employee Benefits	12,241	61	12,180
3.20	Dietary: Payroll Taxes incl Workers Comp.	8,310		8,310
3.21	Dietary: Food	21,238		21,238
3.22	Dietary: Purchased Service	1,435		1,435
3.23	Dietary: Supplies and Expenses	2,707		2,707
3.400	Subtotal: Dietary Expenses	118,963		118,902
3.24	Housekeeping/Laundry: Salaries	47,333		47,333
3.25	Housekeeping/Laundry: Employee Benefits	7,934	40	7,894
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	5,386		5,386
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	2,756		2,756
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	63,409		63,369
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	16,273		16,273

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	2,728	12	2,716
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,852		1,852
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	20,853		20,841
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	18,108		18,108
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,035	17	3,018
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	2,060		2,060
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	23,203		23,186
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	1,691		1,691
3.49	Social Service Worker: Employee Benefits	283	1	282
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	192		192
3.51	Social Service Worker: Purchased Service	300		300
3.1000	Subtotal: Social Service Worker Expenses	2,466		2,465
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	23,794		23,794
3.57	Indirect Restorative Therapy: Employee Benefits	3,988	20	3,968
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	2,707		2,707
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	47,689	47,689	0

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

3.61	Direct Restorative Therapy: Benefits	13,420	13,420	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	91,598		30,469
3.64	Recreational Therapy/Activities: Salaries	14,710		14,710
3.65	Recreational Therapy/Activities: Employee Benefits	2,466	12	2,454
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	1,674		1,674
3.67	Recreational Therapy/Activities: Purchased Service	650		650
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,633		2,633
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	22,133		22,121
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	1,320		1,320
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	5,000		5,000
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	55,378	55,378	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

3.89	House Supplies Not Resold	7,550		7,550
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	1,279		1,279
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	70,527		15,149
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	499,685		383,006
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	499,685		383,006

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	0	(95,163)	95,163
4.2	Long-Term Interest Expense SNF-CR			0
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	3,288		3,288
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	3,554		3,554
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	39		39
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	42,400	42,400	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	49,281		102,044
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	49,281		102,044

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	1,488,415		1,269,512
<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	1,488,415		1,269,512

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	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

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

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	1,341,637
1A.2	Other Revenue	
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	1,341,637
1A.4	Salaries and Wages	783,948
1A.5	Employee Benefits	131,403
1A.6	Supplies and Other (including Payroll Taxes)	522,753
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	50,311
1A.9	Depreciation and Amortization Expenses	
1A.200	Total Operating Expenses	1,488,415
1A.300	Income(Loss) from Operations	(146,778)
	Non-Operating Income and Expenses	
1A.10	Interest Income	
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(146,778)
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)	(146,778)

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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)	1,341,637
2.2	Total Nursing Expenses (Schedule 3)	604,270
2.3	Total Administrative and General Expenses (Schedule 3)	335,179
2.4	Total Variable Expenses (Schedule 3)	499,685
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	49,281
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	1,488,415
200	Cost Reported Net Income(Loss)	(146,778)

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)		(146,778)
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)		(146,778)

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	116,346
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	982,209
1.6	Less Reserve for Bad Debt	(50,311)
1.100	Subtotal: Net Patient Accounts Receivable	931,898
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	807,579
1.9	Interest Receivable	
1.10	Supply Inventory	19,795
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	99,137
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	5,419
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	100,000
100	Total Current Assets	2,080,174

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Deposits	100,000
1A.100	Subtotal: Other Current Assets	100,000

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

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

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	0
3.4	Construction in Progress	
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	0

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,080,174

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	191,599
5.2	Accrued Expenses	
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	41,712
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	609,624
5.7	Accrued Salaries and Payroll Liabilities	171,204
5.8	State and Federal Taxes Payable	134,926
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	60,620
500	Total Current Liabilities	1,209,685

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Due To/From Receiver	14,627
5A.2	Real Estate Tax Payable	3,593
5A.3	Rent Payable	42,400
5A.100	Subtotal: Other Current Liabilities	60,620

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	921,765
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	921,765

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,131,450

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	
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	95,502
8B.4	SNF-CR Net Income/(Loss)	(146,778)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(51,276)

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

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

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)	2,080,174

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements				0			0	0
1.4	Equipment				0			0	0
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	0	0	0	0	0	0	0	0

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	1,086,150					1,086,150				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	2,924,095				(193,774)	2,730,321	2.50%		68,258	68,258
2.5	Improvements SNF-CR	1,138,174		193,774			1,331,948	5.00%	0		0
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	80,365					80,365	10.00%	0		0

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

2.8	Equipment REA-CR	269,046				269,046	10.00%		26,905	26,905
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	5,497,830	0	193,774	0	(193,774)	5,497,830	0	95,163	95,163

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1957
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2011
3.3	What was the value from the most recent municipal property assessment for this facility?	1,930,400
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
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?	64
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	15,203
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,291
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?	3.0
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?	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	Sale of Nursing Facility to Unrelated Third Party	10/15/2023	Bear MT Newburyport LLC	Newburyport Opco LLC	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)	

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(146,778)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(346,500)
200	Net Cash from Operating Activities	(493,278)

Cash Flows from Investing Activities

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

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	609,624
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	609,624

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	116,346
500	Cash and Cash Equivalents (End of Year)	116,346

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	10/30/2019	64			64	64
1.2	10/21/2021	64			64	64
1.3	10/15/2023	64	0		64	64
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	64				
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	45	14		463	134	2,689
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		47
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	45	14	0	465	134	2,736

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:30 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
							438	3,783
								0
								0
								0
								0
								0
								0
								0
								0
								49
								0
								0
								0
0	0	0	0	0	0	0	438	3,832

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	35
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	37
3.4	0190.0	Average Length of Stay	104
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	35
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	45

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	26,318	1,274.0	54,055	3,324.0	120,212	7,181.0
1.2	Total Overtime Wages	3,143	48.0	4,342	76.0	30,760	844.0
1.3	Total Shift Differential	32,822		87,499		80,248	
1.4	Total Other Differentials						
100	Total	62,283	1,322.0	145,896	3,400.0	231,220	8,025.0

<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	4.00	4.00	3.00	5.00	5.00
2.2	Licensed Practical Nurses	4.00	4.00	3.00	5.00	5.00
2.3	Certified Nurse Aides	2.00	2.00	3.00	3.00	3.00

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:30 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	1.0	445.0
3.2	Plant Operations	1	1.3	569.0
3.3	Dietary Staff	8	7.6	3,387.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	6	5.6	2,491.0
3.6	Unit Clerk & Medical Records Staff	1	1.2	523.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.9	400.0
3.9	Social Services Staff	1	0.1	40.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	1.3	567.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	2.6	1,137.0
3.14	Administration and Officers	1	1.5	657.0
3.15	Security Staff	1	1.0	446.0
3.16	Clerical Staff	3	3.3	1,490.0
3.17	Director of Nurses	1	1.0	446.0
3.18	Registered Nurses	3	3.0	1,322.0
3.19	Licensed Practical Nurses	8	7.6	3,400.0
3.20	Certified Nurse Aides	18	18.0	8,025.0
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	58	57.0	25,345.0

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024

Time: 4:30 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									
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		0.0	0	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	Cynewski	Stephen	Administrator	Administrative & General	35,731			35,731		
5.2	Tomolonious	Barbara	DON	Nursing	34,488			34,488		
5.3	Knapp	Holly	Physical Therapist	Other	11,147			11,147		
5.4	Bunce	Kiley	Speech Therapist	Other	8,214			8,214		
5.5	Gargiulo	Kristen	Physical Therapist	Other	899			899		

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

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

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	Ecapital	No		609,624	11/17/2023		609,624		
200	Total Working Capital Interest						609,624		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
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
05/29/2024 4:16PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/29/2024 4:16PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/29/2024 4:16PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/29/2024 4:16PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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	Matthew S. Bavalack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bavalack@marcumllp.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:	05/29/2024

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

--	--	--

Skilled Nursing Facility Cost Report
BRIGHAM HEALTH & REHABILITATION CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 4:30 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	05/31/2024
2.3	Last Name	Segal
2.4	First Name	William
2.5	Middle Name	J.
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request