

Skilled Nursing Facility Cost Report
FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
Filing Year: 2023

Date: 12/19/2024
Time: 1:51 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
1.2	MassHealth Provider ID	110026223E
1.3	Federal Employer Tax ID	222632121
1.4	VPN	0950658
1.5	Is the above information correct?	Yes
1.6	Facility Number	01097
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	100 North Beacon Street
1.11	City	Brighton
1.12	Zip	02135
1.13	Telephone	+1 (617) 726-9700
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	Spaulding Rehabilitation, Inc.; Mass General Brigham, Inc.
1.19	List the name of the entity that holds the nursing facility license.	FRC, INC. dba SPAULDING NURSING & THERAPY BRIGHTON
1.20	List realty company names as reported on each realty company cost report.	N/A
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	Meredith Wasko
2.2	Nursing Facility or Firm Name	Mass General Brigham, Inc.
2.3	Title	Corporate Controller
2.4	Street Address	399 Revolution Drive, Suite 645
2.5	City	Somerville
2.6	State	MA
2.7	Zip Code	02145
2.8	Phone Number	+1 (857) 282-7620
2.9	Email Address	mwasko@mgb.org

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	Marie Carroll
3.3	Nursing Facility or Firm Name	Mass General Brigham, Inc.
3.4	Title	Reimbursement Manager
3.5	Street Address	399 Revolution Drive, Suite 650
3.6	City	Somerville
3.7	State	Massachusetts
3.8	Zip Code	02145
3.9	Phone Number	+1 (857) 282-0761
3.10	Email Address	mcarroll11@mgb.org
3.11	Type of Accounting Service Performed	Compilation

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	465,989		465,989
1.2	Commercial Managed Care	2,183,535		2,183,535
1.3	Commercial Non-Managed Care	229,836		229,836
1.4	Medicare Fee-For-Service	9,496,913		9,496,913
1.5	Medicare Managed Care (Part C)	1,688,525		1,688,525
1.6	MassHealth Fee-for-Service	2,100,273		2,100,273
1.7	MassHealth Managed Care	348,299		348,299
1.8	Senior Care Options	210,320		210,320
1.9	OneCare	168,721		168,721
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	585,841		585,841
100	Total Nursing Facility Revenue	17,478,252	0	17,478,252

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	15,824,483
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	259,387
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	16,083,870

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)	I/C SUPPORT/SUBSIDY REVENUE	15,824,483
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		15,824,483

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	33,562,122

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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	194,205		194,205
1.2	Director of Nurses: Employee Benefits	35,608		35,608
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,163		12,163
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	241,976		241,976
1.7	Registered Nurses: Salaries	7,053,911		7,053,911
1.8	Registered Nurses: Employee Benefits	1,293,336		1,293,336
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	441,770		441,770
1.10	Registered Nurses Purchased Service: Per Diem	4,050		4,050
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	3,292,030	4,322	3,287,708
1.200	Subtotal: Registered Nurses Expenses	12,085,097		12,080,775
1.12	Licensed Practical Nurses: Salaries	879,059		879,059
1.13	Licensed Practical Nurses: Employee Benefits	161,176		161,176
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	55,053		55,053
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	1,095,288		1,095,288
1.17	Certified Nurse Aides: Salaries	3,725,833		3,725,833
1.18	Certified Nurse Aides: Employee Benefits	683,132		683,132
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	233,340		233,340
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,447,925	164,454	1,283,471
1.400	Subtotal: Certified Nurse Aides Expenses	6,090,230		5,925,776

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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	19,512,591		19,343,815

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	19,512,591		19,343,815

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	175,121		175,121
2.2	Administration: Employee Benefits	32,108		32,108
2.3	Administration: Payroll Taxes incl Workers Comp.	10,967		10,967
2.4	Administration: Purchased Service	566,349		566,349
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	784,545		784,545
2.7	Clerical Staff: Salaries	1,488,606		1,488,606
2.8	Clerical Staff: Employee Benefits	272,936		272,936
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	93,228		93,228
2.10	Clerical Staff: Purchased Service	20,929		20,929
2.200	Subtotal: Clerical Staff Expenses	1,875,699		1,875,699
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services			0
2.12	Office Supplies	136,446		136,446
2.13	Telecommunications (e.g. Internet, Phone)	84,847		84,847

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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	16,634		16,634
2.18	Continuing Professional Education / Training and Development	30,687		30,687
2.19	Accounting Services (Not related to appeals)			0
2.20	Insurance: Malpractice & General Liability	78,802		78,802
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	907,776		907,776
2.23	Non-Allowable A & G Expenses	4,137,591	4,137,591	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)		4,437,586	4,437,586
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	5,392,783		5,692,778
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	8,053,027		8,353,022
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	8,053,027		8,353,022

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	I/C Institutional NPSR Expense	834,600
2A.2	Lost Patient Items	5,724
2A.3	Advertising	2,723
2A.4	Bank Charges	14,658
2A.5	Regulatory Fees & Permits	100
2A.6	Seminar Registration	483
2A.7	Licenses & Taxes- Other	140
2A.8	Parking- Purchased Services	(22,516)
2A.9	Rebates- Other Expenses	(44,609)
2A.10	Mobile General Ultrasound	64,464
2A.11	Other Outside Service	52,009
2A.100	Subtotal: Other A&G Expenses	907,776

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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	33
2B.7	Key Person Insurance	
2B.8	Management Company Fees	3,834,152
2B.9	Management Consultants	
2B.10	Interest on Working Capital	13,353
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	
2B.15	User Fee Assessment	290,053
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	4,137,591

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	557,155		557,155
3.6	Plant Operation: Employee Benefits	102,155		102,155
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	34,893		34,893

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3.8	Plant Operation: Purchased Service	104,637		104,637
3.9	Plant Operation: Supplies and Expenses	419,279		419,279
3.10	Plant Operation: Utilities	337,073		337,073
3.11	Plant Operation: Repairs	149,644		149,644
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,704,836		1,704,836
3.13	Dietician: Salaries	90,252		90,252
3.14	Dietician: Employee Benefits	16,548		16,548
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,652		5,652
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	112,452		112,452
3.18	Dietary: Salaries	1,039,165		1,039,165
3.19	Dietary: Employee Benefits	190,531		190,531
3.20	Dietary: Payroll Taxes incl Workers Comp.	65,080		65,080
3.21	Dietary: Food	460,957		460,957
3.22	Dietary: Purchased Service	1,347		1,347
3.23	Dietary: Supplies and Expenses	58,291		58,291
3.400	Subtotal: Dietary Expenses	1,815,371		1,815,371
3.24	Housekeeping/Laundry: Salaries	757,242		757,242
3.25	Housekeeping/Laundry: Employee Benefits	138,840		138,840
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	47,424		47,424
3.27	Housekeeping/Laundry: Purchased Service	367,858		367,858
3.28	Housekeeping/Laundry: Supplies and Expenses	115,245		115,245
3.29	Housekeeping/Laundry: Linen and Bedding	61,722		61,722
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	1,488,331		1,488,331
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			0

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3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	479,403		479,403
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	87,899		87,899
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	30,024		30,024
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	597,326		597,326
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	736,950		736,950
3.49	Social Service Worker: Employee Benefits	135,120		135,120
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	46,153		46,153
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	918,223		918,223
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	42,704		42,704
3.1100	Subtotal: Interpreters Expenses	42,704		42,704
3.56	Indirect Restorative Therapy: Salaries	1,562,403	1,554,527	7,876
3.57	Indirect Restorative Therapy: Employee Benefits	286,467	285,023	1,444
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	97,850	97,356	494
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	992,260	992,260	0

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3.61	Direct Restorative Therapy: Benefits	244,074	244,074	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	3,183,054		9,814
3.64	Recreational Therapy/Activities: Salaries	230,144		230,144
3.65	Recreational Therapy/Activities: Employee Benefits	42,197		42,197
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,413		14,413
3.67	Recreational Therapy/Activities: Purchased Service	10,600		10,600
3.68	Recreational Therapy/Activities: Supplies and Expenses	41,791		41,791
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	339,145		339,145
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	4,797		4,797
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			0
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	1,522,525		1,522,525
3.87	Legend Drugs	2,277,836	2,277,836	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	810,419		810,419
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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	4,615,577		2,337,741
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	14,817,019		9,365,943
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		259,387	259,387
3.1800	Subtotal: Variable Recoverable Income	0		259,387
300	Total: Net Variable Expenses Including Recoverable Income	14,817,019		9,106,556

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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	1,685,409	672,789	1,012,620
4.2	Long-Term Interest Expense SNF-CR	20,155		20,155
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			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,705,564		1,032,775
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	1,705,564		1,032,775

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<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	44,088,201		38,095,555
<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	44,088,201		37,836,168

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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		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	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	33,303,122
1B.2	Other Revenue	259,000
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	33,562,122
1B.4	Salaries and Wages	25,313,197
1B.5	Employee Benefits	4,916,000
1B.6	Supplies and Other (including Payroll Taxes)	12,139,595
1B.7	Interest Expense	34,000
1B.8	Provision for Bad Debt	
1B.9	Depreciation and Amortization Expenses	1,685,409
1B.200	Total Operating Expenses	44,088,201
1B.300	Income(Loss) from Operations	(10,526,079)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(10,526,079)

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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)	33,562,122
2.2	Total Nursing Expenses (Schedule 3)	19,512,591
2.3	Total Administrative and General Expenses (Schedule 3)	8,053,027
2.4	Total Variable Expenses (Schedule 3)	14,817,019
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,705,564
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	44,088,201
200	Cost Reported Net Income(Loss)	(10,526,079)

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)		(10,526,079)
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)		(10,526,079)

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	10,000
1.2	Short-Term Investments	(226,000)
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	3,512,000
1.6	Less Reserve for Bad Debt	(265,000)
1.100	Subtotal: Net Patient Accounts Receivable	3,247,000
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	34,000
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	166,000
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	3,231,000

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	3,339,000
2.2	Buildings	18,287,000
2.3	Improvements	609,000
2.4	Equipment	4,168,000
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	26,403,000

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	429,000
3.4	Construction in Progress	493,000
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	922,000

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Non-Current Assets Whose Use is Limited	226,000
3A.2	Right of Use Operating Leases	203,000
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	429,000

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	30,556,000

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	
5.2	Accrued Expenses	477,000
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	73,000
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	26,992,000
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	1,637,000
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	72,000
500	Total Current Liabilities	29,251,000

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Short-Term Financing	72,000
5A.100	Subtotal: Other Current Liabilities	72,000

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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	269,000
6.3	Other Long-Term Debt	120,000
600	Total Non-Current Liabilities	389,000

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	29,640,000

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	11,341,000		11,341,000
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(10,526,079)		(10,526,079)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other	101,079		101,079
8A.100	Net Assets Balance: Current Year	916,000	0	916,000

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	30,556,000

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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	3,339,000			3,339,000				3,339,000
1.2	Building	19,055,942			19,055,942		(768,942)	(768,942)	18,287,000
1.3	Improvements	662,515			662,515		(53,515)	(53,515)	609,000
1.4	Equipment	5,030,952			5,030,952		(862,952)	(862,952)	4,168,000
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	28,088,409	0	0	28,088,409	0	(1,685,409)	(1,685,409)	26,403,000

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	3,339,000					3,339,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	19,055,942					19,055,942	2.50%	768,942	(292,543)	476,399
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	662,515					662,515	5.00%	53,515	(20,389)	33,126
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	5,030,952					5,030,952	10.00%	862,952	(359,857)	503,095

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2.8	Equipment REA-CR					0	10.00%			0
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	28,088,409	0	0	0	0	28,088,409	1,685,409	(672,789)	1,012,620

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1996
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	5,435,000
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?	66
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	15,542
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	7,903
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?	2.9
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)	10,000

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(10,425,000)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,638,000
2.3	Increases (Decreases) to Cash Provided by Operating Activities	11,407,000
200	Net Cash from Operating Activities	2,620,000

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(2,222,000)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(2,222,000)

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	(507,000)
4.3	Cash Flows from Other Financing Activities	109,000
400	Net Cash from Financing Activities	(398,000)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	0
500	Cash and Cash Equivalents (End of Year)	10,000

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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	10/24/2021	123			123	123
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	123				
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	957	3,488	335	13,634	2,742	5,020
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	957	3,488	335	13,634	2,742	5,020

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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
651	352	291					1,068	28,538
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
651	352	291	0	0	0	0	1,068	28,538

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<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	1,367
3.2	0140.1	Number of MassHealth Admissions During Year	93
3.3	0150.0	Number of Discharges During Year	1,280
3.4	0190.0	Average Length of Stay	22
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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	4,807,685	73,766.0	588,802	13,861.0	2,366,652	98,096.0
1.2	Total Overtime Wages	775,699	7,102.0	101,851	1,575.0	518,124	12,831.0
1.3	Total Shift Differential	398,462		89,491		470,029	
1.4	Total Other Differentials	220,838		15,552		134,698	
100	Total	6,202,684	80,868.0	795,696	15,436.0	3,489,503	110,927.0

<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	3.11	5.18	2.83		
2.2	Licensed Practical Nurses	2.06	4.07	2.75		
2.3	Certified Nurse Aides	2.00	4.00	2.75		

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	163	7.8	16,325.5
3.3	Dietary Staff	384	20.6	42,855.3
3.4	Dietician	37	1.3	2,764.8
3.5	Housekeeping/Laundry Staff	213	15.6	32,445.5
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	60	4.4	9,077.4
3.9	Social Services Staff	168	8.3	17,272.6
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	589	26.0	54,114.6
3.12	Restorative Therapy - Indirect Staff	36	2.2	4,573.0
3.13	Recreational Staff	92	5.0	10,466.7
3.14	Administration and Officers	13	1.0	2,078.0
3.15	Security Staff			
3.16	Clerical Staff	365	20.0	41,599.0
3.17	Director of Nurses	12	1.0	2,080.0
3.18	Registered Nurses	829	38.9	80,868.0
3.19	Licensed Practical Nurses	149	7.4	15,436.0
3.20	Certified Nurse Aides	1,475	53.3	110,927.0
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	4,585	212.8	442,883.4

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<i>Detail of Purchased Nursing Services</i>										
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		48.0	4,322			2,931.6	164,454		
Registered Temporary Nursing Service Agencies										
4.2	AHS Staffing, LLC	TIX9	36.7	3,303						
4.3	AMN Healthcare, Inc.	TTLN	894.5	93,561			2,429.4	166,961		
4.4	AYA Healthcare	TFG4	1,461.3	146,907						
4.5	Compunnel Healthcare	TKGY	1,441.8	140,654			12,085.2	666,340		
4.6	Cross Country Staffing	T9ZQ	621.3	66,866						
4.7	eTeam Inc	TUS1					8.0	440		
4.8	FASTAFF, LLC	TD52	5,066.2	698,036						
4.9	Host Healthcare, Inc	T1S0	796.2	83,576						
4.10	IMCS Group Inc	TQUQ					1,079.1	57,806		
4.11	LeaderStat	TZF8	417.8	37,623						
4.12	Mas Medical Staffing, Corp	TJ4S	6.0	600			579.8	34,364		
4.13	Maxim Healthcare Services - TNS Plymouth	T20Z	13,299.8	1,733,597			5,989.8	344,001		
4.14	Medical Solutions, LLC	TM49	2,085.7	198,121						
4.15	Total Med Staffing	T7T9					14.0	826		
4.16	TRIAGE LLC	T9GY	929.9	84,864						
4.17	Vish Consulting Services Inc	TQS2					231.5	12,733		
4.18										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		27,057.2	3,287,708	0.0	0	22,416.8	1,283,471	0.0	0
400	Total Temporary Nursing Service Agency Expenses		27,105.2	3,292,030	0.0	0	25,348.4	1,447,925	0.0	0

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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	Waldman	Louis	Physician	Administrative & General	248,977			248,977
5.2	Saul	Jocelyn	Registered Nurse	Nursing	230,424			230,424
5.3	Mantile	Sixto	Registered Nurse	Nursing	219,281			219,281
5.4	Evangelista Hubines	Josie	RN Supervisor	Nursing	215,757			215,757
5.5	Grover	Lisa Rose	RN Supervisor	Nursing	201,989			201,989

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Zafonte, DO	Ross	President	Administrative & General		1,508,555			1,508,555
6C.2	Banks	Maureen	Chief Operating Officer	Administrative & General		785,645			785,645
6C.3	McCall	Robert	SVP Network Development & Inpatient Rehab	Administrative & General		410,170			410,170
									2,704,370

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	Other	MGB HealthCare System	Yes	12/01/2005	06/15/2024					
1.2										
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
712,237		472,237			240,000	4.070%	20,155		20,155
					0				0
					240,000		20,155	0	20,155

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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	MGB HealthCare System	Yes	338,996		11/20/2012	34,072	304,924	4.110%	14,114
200	Total Working Capital Interest						304,924		14,114

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:

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
03/26/2024 4:04PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Marie Abdella
03/26/2024 4:12PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella
03/26/2024 4:16PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella
03/26/2024 4:19PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella
03/26/2024 4:20PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Marie Abdella

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	Marie Carroll
1.2	Nursing Facility or Firm Name	Mass General Brigham, Inc.
1.3	Title	Reimbursement Manager
1.4	Street Address	399 Revolution Drive, Suite 650
1.5	City	Somerville
1.6	State	Massachusetts
1.7	Zip Code	02145
1.8	Phone Number	+1 (857) 282-0761
1.9	Email Address	mcarroll11@mgb.org
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:	03/27/2024

*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	04/01/2024
2.3	Last Name	Wasko
2.4	First Name	meredith
2.5	Middle Name	
2.6	Title	Assistant Controller
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