

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

Filing Year: 2022

Date: 11/28/2023

Time: 10:42 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BRUDNICK CENTER FOR LIVING
1.2	MassHealth Provider ID	110025742C
1.3	Federal Employer Tax ID	042106768
1.4	VPN	0940461
1.5	Is the above information correct?	Yes
1.6	Facility Number	00444
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	240 Lynnfield Street
1.11	City	Peabody
1.12	Zip	01960
1.13	Telephone	+1 (978) 471-5100
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Chelsea Jewish Lifecare Inc
1.19	List the name of the entity that holds the nursing facility license.	Budnick Center for Living, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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	4,609,458		4,609,458
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	6,516,471	84,154	6,600,625
1.5	Medicare Managed Care (Part C)	575,767	18,485	594,252
1.6	MassHealth Fee-for-Service	6,873,376		6,873,376
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare	28,482		28,482
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,712,084		1,712,084
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	20,315,638	102,639	20,418,277

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	3,288,005
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	107,983
3.7	Interest Income	569
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	2,479,479
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	11,415
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	5,887,451

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Relief	935,832
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous	42,788
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Ins. Gain/Loss	677,284
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Swap Gain/Loss	1,632,101
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		3,288,005

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	26,305,728

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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	110,122		110,122
1.2	Director of Nurses: Employee Benefits	6,587		6,587
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,939		10,939
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	127,648		127,648
1.7	Registered Nurses: Salaries	1,493,994		1,493,994
1.8	Registered Nurses: Employee Benefits	89,368		89,368
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	148,409		148,409
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	1,731,771		1,731,771
1.12	Licensed Practical Nurses: Salaries	2,163,354		2,163,354
1.13	Licensed Practical Nurses: Employee Benefits	129,408		129,408
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	214,901		214,901
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	2,507,663		2,507,663
1.17	Certified Nurse Aides: Salaries	4,006,863		4,006,863
1.18	Certified Nurse Aides: Employee Benefits	239,683		239,683
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	398,030		398,030
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	4,644,576		4,644,576

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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	9,011,658		9,011,658

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	9,011,658		9,011,658

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	286,513		286,513
2.2	Administration: Employee Benefits	17,139		17,139
2.3	Administration: Payroll Taxes incl Workers Comp.	28,461		28,461
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	332,113		332,113
2.7	Clerical Staff: Salaries	264,459		264,459
2.8	Clerical Staff: Employee Benefits	15,819		15,819
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	26,270		26,270
2.10	Clerical Staff: Purchased Service	190,416		190,416
2.200	Subtotal: Clerical Staff Expenses	496,964		496,964
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	210,521		210,521
2.12	Office Supplies	83,382		83,382
2.13	Telecommunications (e.g. Internet, Phone)	72,719		72,719

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,429		1,429
2.16	Advertising: Help Wanted	66,167		66,167
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development	16,097		16,097
2.19	Accounting Services (Not related to appeals)	65,819		65,819
2.20	Insurance: Malpractice & General Liability			0
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	40,512	13,557	26,955
2.23	Non-Allowable A & G Expenses	2,446,278	2,446,278	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)		847,836	847,836
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		4,977	4,977
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	3,002,924		1,395,902
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,832,001		2,224,979
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		2,479,479	2,479,479
2.500	Subtotal: Administrative & General Recoverable Income	0		2,479,479
200	Total: Net Administrative & General Expenses After Recoverable Income	3,832,001		(254,500)

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Service/Consultant	26,955
2A.2	Miscellaneous Expense	1,218
2A.3	Hairdresser	11,339
2A.4	Corporate Taxes	1,000
2A.100	Subtotal: Other A&G Expenses	40,512

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	36,721
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	5,056
2B.7	Key Person Insurance	
2B.8	Management Company Fees	1,236,946
2B.9	Management Consultants	
2B.10	Interest on Working Capital	5,489
2B.11	Fines, Late Fees, Penalties, including Interest	34,418
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	240,000
2B.15	User Fee Assessment	887,648
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	2,446,278

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses

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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	158,573		158,573
3.6	Plant Operation: Employee Benefits	9,486		9,486
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,752		15,752
3.8	Plant Operation: Purchased Service	537,994		537,994
3.9	Plant Operation: Supplies and Expenses	140,142		140,142
3.10	Plant Operation: Utilities	383,753		383,753
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	1,245,700		1,245,700
3.13	Dietician: Salaries	104,593		104,593
3.14	Dietician: Employee Benefits	6,256		6,256
3.15	Dietician: Payroll Taxes incl Workers Comp.	10,390		10,390
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	121,239		121,239
3.18	Dietary: Salaries	976,115		976,115
3.19	Dietary: Employee Benefits	58,390		58,390
3.20	Dietary: Payroll Taxes incl Workers Comp.	96,964		96,964
3.21	Dietary: Food	671,815		671,815
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	97,523		97,523
3.400	Subtotal: Dietary Expenses	1,900,807		1,900,807
3.24	Housekeeping/Laundry: Salaries	514,063		514,063
3.25	Housekeeping/Laundry: Employee Benefits	30,751		30,751
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	51,065		51,065
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	85,393		85,393
3.29	Housekeeping/Laundry: Linen and Bedding	45,708		45,708

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3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	726,980		726,980
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	242,732		242,732
3.37	Unit Clerk & Medical Records: Employee Benefits	14,520		14,520
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	24,112		24,112
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	281,364		281,364
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	272,901		272,901
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	13,290		13,290
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	22,072		22,072
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	308,263		308,263
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	269,500		269,500
3.49	Social Service Worker: Employee Benefits	16,121		16,121
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	26,771		26,771
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	312,392		312,392
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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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	202,486		202,486
3.57	Indirect Restorative Therapy: Employee Benefits	12,113		12,113
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	20,114		20,114
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	793,690	793,690	0
3.61	Direct Restorative Therapy: Benefits	126,320	126,320	0
3.62	Direct Restorative Therapy: Consultants	8,537	8,537	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	1,163,260		234,713
3.64	Recreational Therapy/Activities: Salaries	173,940		173,940
3.65	Recreational Therapy/Activities: Employee Benefits	10,404		10,404
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	17,279		17,279
3.67	Recreational Therapy/Activities: Purchased Service	13,209		13,209
3.68	Recreational Therapy/Activities: Supplies and Expenses	7,621		7,621
3.69	Recreational Therapy/Activities: Transportation	128	128	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	222,581		222,453
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	20,137		20,137
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	78,000		78,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	502,437	502,437	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	860,539		860,539
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	6,866		6,866
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	1,467,979		965,542
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	7,750,565		6,319,453
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		11,415	11,415
3.1800	Subtotal: Variable Recoverable Income	0		11,415
300	Total: Net Variable Expenses Including Recoverable Income	7,750,565		6,308,038

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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	1,081,295	225,185	856,110
4.2	Long-Term Interest Expense SNF-CR	699,554		699,554
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	382,603		382,603
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	41,172		41,172
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	5,970		5,970
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	2,210,594		1,985,409
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	2,210,594		1,985,409

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	22,804,818		19,541,499
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	22,804,818		17,050,605

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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	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	20,526,260
1B.2	Other Revenue	100,972
1B.3	Net Assets Released from Restriction	25,000
1B.100	Total Operating Revenue	20,652,232
1B.4	Salaries and Wages	12,033,898
1B.5	Employee Benefits	1,907,184
1B.6	Supplies and Other (including Payroll Taxes)	6,775,426
1B.7	Interest Expense	731,982
1B.8	Provision for Bad Debt	240,000
1B.9	Depreciation and Amortization Expenses	1,081,295
1B.200	Total Operating Expenses	22,769,785
1B.300	Income(Loss) from Operations	(2,117,553)
	Non-Operating Income and Expenses	
1B.10	Interest Income	569
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)	4,707,062
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	935,832
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	3,525,910

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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)	26,305,728
2.2	Total Nursing Expenses (Schedule 3)	9,011,658
2.3	Total Administrative and General Expenses (Schedule 3)	3,832,001
2.4	Total Variable Expenses (Schedule 3)	7,750,565
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	2,210,594
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	22,804,818
200	Cost Reported Net Income(Loss)	3,500,910

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Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		3,525,910
3.2	Reconciling Item	Release from Restrictions	(25,000)
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)		3,500,910

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SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	347,935
1.2	Short-Term Investments	1,000
1.3	Current Portion Assets Whose Use is Limited	25,000
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	5,110,344
1.6	Less Reserve for Bad Debt	(344,290)
1.100	Subtotal: Net Patient Accounts Receivable	4,766,054
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	425,181
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	19,635
1.12	Prepaid Interest	
1.13	Prepaid Insurance	33,768
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	142,167
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	23,073
100	Total Current Assets	5,783,813

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Art Work	12,500
1A.2	Torah	10,573
1A.100	Subtotal: Other Current Assets	23,073

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	23,185,447
2.3	Improvements	591,554
2.4	Equipment	320,977
2.5	Software/Limited Life Assets	2,909
2.6	Motor Vehicles	19,425
200	Total Non-Current Fixed Assets	24,120,312

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	460,605
3.3	Other Deferred Charges and Non-Current Assets	1,279,228
3.4	Construction in Progress	34,671
3.5	Mortgage Acquisition Costs	465,393
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(89,626)
3.100	Net Mortgage Acquisition Costs	375,767
300	Total Non-Current Assets	2,150,271

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.2	Fair Value of Interest Rate Swap	1,279,228
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	1,279,228

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	32,054,396

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	500,419
5.2	Accrued Expenses	869,971
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	601,688
5.7	Accrued Salaries and Payroll Liabilities	603,778
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	4,025,952
500	Total Current Liabilities	6,601,808

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Deferred Management Fees	3,953,540
5A.2	Advanced deposit Held	72,412
5A.3		
5A.100	Subtotal: Other Current Liabilities	4,025,952

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	23,378,232
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	23,378,232

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	29,980,040

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	(1,922,441)	534,791	(1,387,650)
8A.2	Prior Period Adjustment(s)	(14,718)	(32,026)	(46,744)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	3,500,910		3,500,910
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		7,840	7,840
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction	25,000	(25,000)	0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	1,588,751	485,605	2,074,356

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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	Net Assets without Donor Restrictions	(14,718)
8D.2		
8D.100	Subtotal: Prior Period Adjustments	(14,718)

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

Table 9	1
Line #	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit) 32,054,396

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building	31,437,891			31,437,891	(7,550,119)	(702,325)	(8,252,444)	23,185,447
1.3	Improvements	844,437	40,104		884,541	(228,880)	(64,107)	(292,987)	591,554
1.4	Equipment	5,785,904	140,972		5,926,876	(5,297,167)	(308,732)	(5,605,899)	320,977
1.5	Software/Limited Life Assets		3,490		3,490		(581)	(581)	2,909
1.6	Motor Vehicles	55,500			55,500	(30,525)	(5,550)	(36,075)	19,425
100	Total	38,123,732	184,566	0	38,308,298	(13,106,691)	(1,081,295)	(14,187,986)	24,120,312

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						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	31,437,891					31,437,891		702,325		702,325
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	844,437		40,104			884,541	5.00%	64,107	(19,879)	44,228
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	5,767,579		140,972			5,908,551	10.00%	308,732	(200,338)	108,394

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	110,847		3,490		114,337	33.33%	581	582	1,163
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	38,160,754	0	184,566	0	0	38,345,320	1,075,745	(219,635)	856,110

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2012
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	40,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	144
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	104,765
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	73,006
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	6,529
3.10	What is the total acreage of the facility site?	10.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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<i>Changes in Facility or Realty Company Ownership</i>					
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)	1,416,043

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	3,500,910
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,081,295
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(4,878,147)
200	Net Cash from Operating Activities	(295,942)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(184,566)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(184,566)

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	(587,600)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(587,600)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,068,108)
500	Cash and Cash Equivalents (End of Year)	347,935

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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	01/01/2020	144			144	180
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.	144				
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	8,549			10,108	1,259	28,421
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)	197					215
2.10	Nursing Leave of Absence (Unpaid)				27		
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	8,746	0	0	10,135	1,259	28,636

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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
		95						48,432
								0
								0
								0
								0
								0
								0
								0
								412
								27
								0
								0
0	0	95	0	0	0	0	0	48,871

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	656
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	666
3.4	0190.0	Average Length of Stay	73
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**Detail of Staff Nursing Services Wages and Hours**

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	1,367,814	25,064.0	1,859,613	39,812.0	3,199,871	129,273.8
1.2	Total Overtime Wages	84,622	1,399.8	231,544	3,925.0	678,978	22,533.3
1.3	Total Shift Differential	41,558		72,196		188,534	
1.4	Total Other Differentials						
100	Total	1,493,994	26,463.8	2,163,353	43,737.0	4,067,383	151,807.1

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	2.00	2.00	3.00	4.00
2.2	Licensed Practical Nurses	2.00	2.00	2.00	3.00	4.00
2.3	Certified Nurse Aides	1.00	1.00	2.00	3.00	4.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.6	1,304.9
3.2	Plant Operations		2.6	5,461.0
3.3	Dietary Staff	48	22.7	47,255.7
3.4	Dietician	3	1.0	2,164.5
3.5	Housekeeping/Laundry Staff	27	14.0	29,120.6
3.6	Unit Clerk & Medical Records Staff	9	4.3	9,027.3
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	5	3.0	6,290.1
3.9	Social Services Staff	3	2.9	6,011.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	31	7.3	15,144.5
3.12	Restorative Therapy - Indirect Staff	31	2.2	4,537.5
3.13	Recreational Staff	8	2.1	4,391.0
3.14	Administration and Officers	4	1.5	3,080.0
3.15	Security Staff			
3.16	Clerical Staff	18	2.2	4,510.8
3.17	Director of Nurses	2	0.9	1,797.0
3.18	Registered Nurses	30	12.7	26,463.8
3.19	Licensed Practical Nurses	41	21.0	43,737.0
3.20	Certified Nurse Aides	171	73.0	151,807.1
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	432	174.0	362,103.8

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2										
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	Kairu	Esther	LPN	Nursing	269,302			269,302		
5.2	Gomez	Marco	LPN	Nursing	208,862			208,862		
5.3	Starion	Tammy	DON	Nursing	195,519			195,519		
5.4	Jean	Rodrigue	LPN	Nursing	135,597			135,597		
5.5	Kanarkiewicz	Dennis	ADON	Nursing	135,325			135,325		

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

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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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	VRBD	No	06/01/20 19	07/01/2049	360			465,393	25,041
100	TOTALS								465,393	25,041

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
24,567,520		587,600			23,979,920	3.600%	674,513		699,554
					23,979,920		674,513	0	699,554

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

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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 MUST 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 MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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

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

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/12/2023 8:00AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/12/2023 8:00AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/12/2023 8:00AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.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:	10/12/2023

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	10/12/2023
2.3	Last Name	Santerre
2.4	First Name	Jennifer
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request