

Skilled Nursing Facility Cost Report
CONTINUING CARE II AT BROOKSBY VILLAGE
Filing Year: 2022

Date: 11/28/2023
Time: 9:59 AM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	CONTINUING CARE II AT BROOKSBY VILLAGE
1.2	MassHealth Provider ID	110082525A
1.3	Federal Employer Tax ID	522126755
1.4	VPN	0950001
1.5	Is the above information correct?	Yes
1.6	Facility Number	01163
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	400 Brooksby Village Drive
1.11	City	Peabody
1.12	Zip	01960
1.13	Telephone	+1 (978) 536-7950
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Brooksby Village, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Staci Henderson
2.2	Nursing Facility or Firm Name	Erickson Senior Living
2.3	Title	Reimbursement Manager
2.4	Street Address	5700 Executive Drive
2.5	City	Catonsville
2.6	State	MD
2.7	Zip Code	21228
2.8	Phone Number	+1 (410) 402-2347
2.9	Email Address	staci.henderson@erickson.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Amanda Springborn
3.3	Nursing Facility or Firm Name	RSM US LLP
3.4	Title	Director
3.5	Street Address	8182 Maryland Ave. Suite 900
3.6	City	St. Louis
3.7	State	MO
3.8	Zip Code	63105
3.9	Phone Number	+1 (314) 925-3838
3.10	Email Address	amanda.springborn@rsmus.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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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	Blank					
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	4,702,034	1,091	4,703,125
1.2	Commercial Managed Care	526,209	40,220	566,429
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,580,825	46,367	2,627,192
1.5	Medicare Managed Care (Part C)		9	9
1.6	MassHealth Fee-for-Service	809,532	1,350	810,882
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	8,618,600	89,037	8,707,637

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

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	72,701,319
3.2	Endowment and Other Non-Recoverable Revenue	(17,270,339)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	12,242
3.7	Interest Income	102,911
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	55,546,133

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)	Cares Act Payments-Skilled Nursing	472,958
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Change in beneficial interest in CCRC trust	(22,231,530)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Realized and unrealized gains on swap	4,523,556
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment return net	(83,750)
4.5	Other Endowment and Non-Recoverable Revenue		48,427
400	Total Endowment and Non-Recoverable Revenue		(17,270,339)

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	64,253,770

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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	12,732		12,732
1.2	Director of Nurses: Employee Benefits	1,647		1,647
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	1,204		1,204
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	15,583		15,583
1.7	Registered Nurses: Salaries	179,561		179,561
1.8	Registered Nurses: Employee Benefits	23,230		23,230
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	16,976		16,976
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	22,556	22,556	0
1.200	Subtotal: Registered Nurses Expenses	242,323		219,767
1.12	Licensed Practical Nurses: Salaries	123,720		123,720
1.13	Licensed Practical Nurses: Employee Benefits	16,006		16,006
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	11,697		11,697
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	3,559	3,559	0
1.300	Subtotal: Licensed Practical Nurses Expenses	154,982		151,423
1.17	Certified Nurse Aides: Salaries	224,759		224,759
1.18	Certified Nurse Aides: Employee Benefits	29,078		29,078
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	21,249		21,249
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	275,086		275,086

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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	687,974		661,859

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	687,974		661,859

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	8,291		8,291
2.2	Administration: Employee Benefits	1,073		1,073
2.3	Administration: Payroll Taxes incl Workers Comp.	784		784
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	10,148		10,148
2.7	Clerical Staff: Salaries	20,613		20,613
2.8	Clerical Staff: Employee Benefits	2,667		2,667
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	1,949		1,949
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	25,229		25,229
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	34,777		34,777
2.12	Office Supplies	8,684		8,684
2.13	Telecommunications (e.g. Internet, Phone)	1,265		1,265

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,734		6,734
2.16	Advertising: Help Wanted	17,629		17,629
2.17	Licenses and Dues: Patient Care Related Portion	8,213		8,213
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	963		963
2.20	Insurance: Malpractice & General Liability	2,334		2,334
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	27,836		27,836
2.23	Non-Allowable A & G Expenses	60,894	60,894	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	169,329		108,435
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	204,706		143,812
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	204,706		143,812

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other Expenses-non-Allow	27,836
2A.100	Subtotal: Other A&G Expenses	27,836

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,825
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	54,069
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	
2B.15	User Fee Assessment	
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	60,894

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	12,324		12,324
3.2	Staff Dev. Coord.: Employee Benefits	1,594		1,594
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	1,165		1,165
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	15,083		15,083
3.5	Plant Operation: Salaries	13,405		13,405
3.6	Plant Operation: Employee Benefits	1,734		1,734
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	1,267		1,267

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3.8	Plant Operation: Purchased Service	12,779		12,779
3.9	Plant Operation: Supplies and Expenses	7,375		7,375
3.10	Plant Operation: Utilities	33,987		33,987
3.11	Plant Operation: Repairs	8,266		8,266
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	78,813		78,813
3.13	Dietician: Salaries	97,121		97,121
3.14	Dietician: Employee Benefits	12,565		12,565
3.15	Dietician: Payroll Taxes incl Workers Comp.	9,182		9,182
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	118,868		118,868
3.18	Dietary: Salaries	5,936		5,936
3.19	Dietary: Employee Benefits	768		768
3.20	Dietary: Payroll Taxes incl Workers Comp.	561		561
3.21	Dietary: Food	30,865		30,865
3.22	Dietary: Purchased Service	334		334
3.23	Dietary: Supplies and Expenses	6,597		6,597
3.400	Subtotal: Dietary Expenses	45,061		45,061
3.24	Housekeeping/Laundry: Salaries	52,145		52,145
3.25	Housekeeping/Laundry: Employee Benefits	6,746		6,746
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	4,930		4,930
3.27	Housekeeping/Laundry: Purchased Service	323		323
3.28	Housekeeping/Laundry: Supplies and Expenses	12,509		12,509
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	76,653		76,653
3.31	Quality Assurance (QA) Professional: Salaries	17,292		17,292
3.32	QA Professional: Employee Benefits	2,237		2,237
3.33	QA Professional: Payroll Taxes incl Workers Comp.	1,635		1,635
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	21,164		21,164
3.36	Unit Clerk & Medical Records: Salaries	3,615		3,615

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3.37	Unit Clerk & Medical Records: Employee Benefits	468		468
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	342		342
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	4,425		4,425
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	14,707		14,707
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,903		1,903
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	1,390		1,390
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	18,000		18,000
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	7,915		7,915
3.49	Social Service Worker: Employee Benefits	1,024		1,024
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	748		748
3.51	Social Service Worker: Purchased Service	1,499		1,499
3.1000	Subtotal: Social Service Worker Expenses	11,186		11,186
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	37,162		37,162
3.57	Indirect Restorative Therapy: Employee Benefits	4,808		4,808
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	3,513		3,513
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	74,323	74,323	0

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3.61	Direct Restorative Therapy: Benefits	16,642	16,642	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	136,448		45,483
3.64	Recreational Therapy/Activities: Salaries	32,992		32,992
3.65	Recreational Therapy/Activities: Employee Benefits	4,268		4,268
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	3,119		3,119
3.67	Recreational Therapy/Activities: Purchased Service	150		150
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,200		4,200
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	44,729		44,729
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	211		211
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	4,813		4,813
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	5,231		5,231
3.87	Legend Drugs	21,164	21,164	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	35,865		35,865
3.90	House Supplies Resold to Private Residents	847	847	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	1,612		1,612
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	69,743		47,732
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	640,173		527,197
Less: Variable Recoverable Income				
3.96	Vending Machine Income			
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	640,173		527,197

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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	15,693,807	15,489,747	204,060
4.2	Long-Term Interest Expense SNF-CR	2,710,171	2,689,845	20,326
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	3,416		3,416
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	14,726		14,726
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	18,422,120		242,528
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	18,422,120		242,528

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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	19,954,973		1,575,396
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	19,954,973		1,575,396

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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	Yes
1.4	Outpatient Services	Yes
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	Yes
1.13	Describe the other business activities:	Home Health & Independent Living

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	10,372,171
2.4	3025.5	Outpatient Services Revenue	602,706
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	61,726,442
200	3026.0	TOTAL OTHER BUSINESS REVENUE	72,701,319

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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	8,774,321	8,774,321	
3.4	8046.0	Outpatient Service Expenses	573,772	573,772	
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	57,600,305	57,600,305	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	66,948,398	66,948,398	

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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	79,431,860
1B.2	Other Revenue	1,465,496
1B.3	Net Assets Released from Restriction	1,078,076
1B.100	Total Operating Revenue	81,975,432
1B.4	Salaries and Wages	30,522,970
1B.5	Employee Benefits	3,954,154
1B.6	Supplies and Other (including Payroll Taxes)	33,576,626
1B.7	Interest Expense	2,710,171
1B.8	Provision for Bad Debt	193,235
1B.9	Depreciation and Amortization Expenses	15,738,910
1B.200	Total Operating Expenses	86,696,066
1B.300	Income(Loss) from Operations	(4,720,634)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	(269,422)
1B.12	Realized Gain(Loss) from Investments	4,571,984
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	(22,231,529)
	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	(22,649,601)

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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)	64,253,770
2.2	Total Nursing Expenses (Schedule 3)	687,974
2.3	Total Administrative and General Expenses (Schedule 3)	204,706
2.4	Total Variable Expenses (Schedule 3)	640,173
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	18,422,120
2.6	Total Other Business Expenses (Schedule 4)	66,948,398
2.100	Subtotal: Total Facility Expenses	86,903,371
200	Cost Reported Net Income(Loss)	(22,649,601)

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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)		(22,649,601)
3.2	Reconciling Item	net assets released	
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)		(22,649,601)

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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	19,603,103
1.2	Short-Term Investments	7,010,995
1.3	Current Portion Assets Whose Use is Limited	359,514
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,539,384
1.6	Less Reserve for Bad Debt	(189,189)
1.100	Subtotal: Net Patient Accounts Receivable	2,350,195
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	164,958
1.11	Other Receivables	6,758,000
1.12	Prepaid Interest	
1.13	Prepaid Insurance	25,195
1.14	Prepaid Taxes	152,656
1.15	Other Prepaid Expenses	188,353
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	36,612,969

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	18,561,174
2.2	Buildings	212,885,314
2.3	Improvements	28,668,238
2.4	Equipment	258,044
2.5	Software/Limited Life Assets	206,751
2.6	Motor Vehicles	546,385
200	Total Non-Current Fixed Assets	261,125,906

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	13,640,251
3.3	Other Deferred Charges and Non-Current Assets	130,889,953
3.4	Construction in Progress	25,594,880
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	170,125,084

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Beneficial interest in National CCRC	125,066,978
3A.2	Interest rate swap agreements	5,822,975
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	130,889,953

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	467,863,959

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,151,916
5.2	Accrued Expenses	4,105,070
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	14,753,206
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	2,055,125
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	1,466,154
5.10	Other Current Liabilities	1,132,052
500	Total Current Liabilities	25,663,523

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other current Liabilities	217,192
5A.2	Claim reserve	914,860
5A.100	Subtotal: Other Current Liabilities	1,132,052

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	93,102,309
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	415,433,431
600	Total Non-Current Liabilities	508,535,740

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	534,199,263

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	(44,790,084)	1,507,660	(43,282,424)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(22,649,601)		(22,649,601)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		674,797	674,797
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction		(1,078,076)	(1,078,076)
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	(67,439,685)	1,104,381	(66,335,304)

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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)	467,863,959

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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	18,561,174			18,561,174				18,561,174
1.2	Building	357,520,110			357,520,110	(135,696,794)	(8,938,003)	(144,634,797)	212,885,313
1.3	Improvements	40,340,254	21,348,704	(5,607,275)	56,081,683	(21,950,907)	(5,462,538)	(27,413,445)	28,668,238
1.4	Equipment	10,683,013	1,302,510	(2,356,064)	9,629,459	(8,482,673)	(888,742)	(9,371,415)	258,044
1.5	Software/Limited Life Assets	1,035,030	173,320		1,208,350	(716,742)	(284,857)	(1,001,599)	206,751
1.6	Motor Vehicles	1,363,418	147,338	(124,541)	1,386,215	(720,163)	(119,667)	(839,830)	546,385
100	Total	429,502,999	22,971,872	(8,087,880)	444,386,991	(167,567,279)	(15,693,807)	(183,261,086)	261,125,905

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	266,624					266,624				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,029,796					5,029,796	2.50%	8,938,003	(8,812,258)	125,745
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	340,151		947,404	(248,837)		1,038,718	5.00%	5,462,538	(5,410,602)	51,936
2.6	Improvements REA-CR						0	5.00%			0

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2.7	Equipment SNF-CR	275,151		57,802	(104,556)		228,397	10.00%	888,742	(696,840)	191,902
2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	3,034		7,692			10,726	33.33%	284,857	(450,380)	(165,523)
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	5,914,756	0	1,012,898	(353,393)	0	6,574,261		15,574,140	(15,370,080)	204,060

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2001
3.2	What was the date of the most recent assessed property value of this facility?	12/30/2015
3.3	What was the value from the most recent municipal property assessment for this facility?	10,000,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	104
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	93,801
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	88,920
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1,914,794
3.10	What is the total acreage of the facility site?	90.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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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					

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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)	22,206,309

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,029,118)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	11,507,993
200	Net Cash from Operating Activities	10,478,875

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(25,243,105)
3.2	Cash Flows from Other Investing Activities	(12,400,409)
300	Net Cash from Investing Activities	(37,643,514)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	14,774,015
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(1,968,317)
4.3	Cash Flows from Other Financing Activities	19,937,988
400	Net Cash from Financing Activities	32,743,686

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	5,579,047
500	Cash and Cash Equivalents (End of Year)	27,785,356

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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	12/10/2020	16			16	16
1.2	12/10/2020	16			16	16
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.	16				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,512	72		786		2,565
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)	15					7
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,527	72	0	786	0	2,572

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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
								4,935
								0
								0
								0
								0
								0
								0
								0
								0
								22
								0
								0
								0
0	0	0	0	0	0	0	0	4,957

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	279
3.2	0140.1	Number of MassHealth Admissions During Year	
3.3	0150.0	Number of Discharges During Year	283
3.4	0190.0	Average Length of Stay	18
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	38
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	13

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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	168,706	3,540.0	115,213	2,581.0	195,628	7,730.0
1.2	Total Overtime Wages	10,855	161.0	8,507	119.0	29,132	788.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	179,561	3,701.0	123,720	2,700.0	224,760	8,518.0

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

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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	0.1	239.0
3.2	Plant Operations	1	0.3	533.0
3.3	Dietary Staff	9	2.4	4,963.0
3.4	Dietician	1	0.1	124.0
3.5	Housekeeping/Laundry Staff	3	1.3	2,634.0
3.6	Unit Clerk & Medical Records Staff	1	0.1	124.0
3.7	Quality Assurance	1	0.2	312.0
3.8	MMQ Nurses and MDS Coordinator	1	0.2	319.0
3.9	Social Services Staff	1	0.1	253.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	2	0.8	1,617.0
3.12	Restorative Therapy - Indirect Staff	1	0.4	743.0
3.13	Recreational Staff	2	0.6	1,327.0
3.14	Administration and Officers	2	0.3	716.0
3.15	Security Staff			
3.16	Clerical Staff			
3.17	Director of Nurses	1	0.1	170.0
3.18	Registered Nurses	5	1.8	3,701.0
3.19	Licensed Practical Nurses	4	1.3	2,700.0
3.20	Certified Nurse Aides	17	3.9	8,518.0
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	53	14.0	28,993.0

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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		231.0	22,556	58.0	3,559				
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		231.0	22,556	58.0	3,559	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	West	Jill	Assistant Director, Nursing	Nursing	24,294			24,294		
5.2	Kingori	Philip	Licensed Practical Nurse	Nursing	22,686			22,686		
5.3	Smith	Susan	Registered Nurse	Nursing	22,316			22,316		
5.4	Gao	Yuan	Licensed Practical Nurse	Nursing	22,021			22,021		
5.5	Ryan	Thomas	Registered Nurse	Nursing	21,600			21,600		

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Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Collins	Mary D	Secretary Chair and President	Other	120			5,464	5,464
6C.2	Hayes	James P	Vice President	Other	120			1,366	1,366
6C.3	Erstad	Eileen	Treasurer & Vice President	Other	120			5,464	5,464
6C.4				Other					0
6C.5				Other					0
6C.6				Other					0
6C.7				Other					0
6C.8				Other					0
6C.9				Other					0
6C.10				Other					0
6C.11				Other					0
6C.12				Other					0
6C.13				Other					0
									12,294

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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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	See Financial Statements	No	10/01/2020	01/01/2051	360		79,916,379		
100	TOTALS								0	0

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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
80,965,189	14,105,437	1,968,317			93,102,309	3.375%	2,710,171		2,710,171
					93,102,309		2,710,171	0	2,710,171

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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							0		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you 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:

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
10/20/2023 12:26PM	(1) Footnotes and Explanations	Footnote 12.31.2022.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Amanda Springborn
10/27/2023 12:24PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Amanda Springborn
10/27/2023 12:25PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Amanda Springborn
10/27/2023 12:30PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Amanda Springborn

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Amanda Springborn
1.2	Nursing Facility or Firm Name	RSM US LLP
1.3	Title	Director
1.4	Street Address	8182 Maryland Ave. Suite 900
1.5	City	St. Louis
1.6	State	MO
1.7	Zip Code	63105
1.8	Phone Number	+1 (314) 925-3838
1.9	Email Address	amanda.springborn@rsmus.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/27/2023

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	11/03/2023
2.3	Last Name	Bettano
2.4	First Name	Tracie
2.5	Middle Name	S.
2.6	Title	Director of Continuing Care
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request