

Skilled Nursing Facility Cost Report**BRANDON WOODS OF DARTMOUTH**

Filing Year: 2022

Date: 01/11/2024

Time: 1:11 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BRANDON WOODS OF DARTMOUTH
1.2	MassHealth Provider ID	110025776A
1.3	Federal Employer Tax ID	042520322
1.4	VPN	0904481
1.5	Is the above information correct?	Yes
1.6	Facility Number	00973
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	567 Dartmouth Street
1.11	City	South Dartmouth
1.12	Zip	02748
1.13	Telephone	+1 (508) 997-7787
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)
1.18	List the name of the management company as reported on the management company cost report.	Essex Group Management
1.19	List the name of the entity that holds the nursing facility license.	Essex Group Management
1.20	List realty company names as reported on each realty company cost report.	Dartmouth Street LP
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	Matthew Bavalack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bavalack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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	Matthew Bavalack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bavalack@marcumllp.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	929,229	0	929,229
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,039,093	328,517	1,367,610
1.5	Medicare Managed Care (Part C)	226,843	3,898	230,741
1.6	MassHealth Fee-for-Service	3,066,638	0	3,066,638
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	4,696,146	(15,260)	4,680,886
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	459,005	0	459,005
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	310,748	0	310,748
100	Total Nursing Facility Revenue	10,727,702	317,155	11,044,857

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	884,401
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	386
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	52,400
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	937,187

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)	Income(No Related Expense)	149,380
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID Revenue	735,021
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		884,401

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	11,982,044

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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	67,902		67,902
1.2	Director of Nurses: Employee Benefits	5,309	107	5,202
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	5,973		5,973
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	79,184		79,077
1.7	Registered Nurses: Salaries	461,925		461,925
1.8	Registered Nurses: Employee Benefits	36,117	730	35,387
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	40,634		40,634
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	609,462	#Error	609,462
1.200	Subtotal: Registered Nurses Expenses	1,148,138		1,147,408
1.12	Licensed Practical Nurses: Salaries	1,345,975		1,345,975
1.13	Licensed Practical Nurses: Employee Benefits	105,240	2,127	103,113
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	118,403		118,403
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	706,302		706,302
1.300	Subtotal: Licensed Practical Nurses Expenses	2,275,920		2,273,793
1.17	Certified Nurse Aides: Salaries	1,430,125		1,430,125
1.18	Certified Nurse Aides: Employee Benefits	111,822	2,261	109,561
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	125,806		125,806
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,078,249		1,078,249
1.400	Subtotal: Certified Nurse Aides Expenses	2,746,002		2,743,741

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	6,281		6,281
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	6,281		6,281
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,255,525		6,250,300

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,255,525		6,250,300

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	105,724		105,724
2.2	Administration: Employee Benefits	8,266	167	8,099
2.3	Administration: Payroll Taxes incl Workers Comp.	9,300		9,300
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	123,290		123,123
2.7	Clerical Staff: Salaries	160,346		160,346
2.8	Clerical Staff: Employee Benefits	12,537	253	12,284
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	14,105		14,105
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	186,988		186,735
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	36,166		36,166
2.12	Office Supplies	34,820		34,820
2.13	Telecommunications (e.g. Internet, Phone)	47,927		47,927

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	0		0
2.17	Licenses and Dues: Patient Care Related Portion	16,188	1,888	14,300
2.18	Continuing Professional Education / Training and Development	561		561
2.19	Accounting Services (Not related to appeals)	53,230		53,230
2.20	Insurance: Malpractice & General Liability	65,762		65,762
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	15,651	15,479	172
2.23	Non-Allowable A & G Expenses	1,591,704	1,591,704	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		4,091	4,091
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		591,438	591,438
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		24,174	24,174
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,862,009		872,641
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,172,287		1,182,499
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		52,400	52,400
2.500	Subtotal: Administrative & General Recoverable Income	0		52,400
200	Total: Net Administrative & General Expenses After Recoverable Income	2,172,287		1,130,099

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous	1,586
2A.2	Sales & Use Tax	172
2A.3	Bank Charges	13,893
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	15,651

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	6,301
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	10,352
2B.6	Legal: Other	14,447
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	821,502
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	5,293
2B.11	Fines, Late Fees, Penalties, including Interest	18,073
2B.12	State and Federal Income Taxes	(126,600)
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	58,791
2B.15	User Fee Assessment	783,545
2B.16	Other Non-Allowable A&G Expenses	0
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,591,704

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	110,845		110,845
3.6	Plant Operation: Employee Benefits	8,666	175	8,491
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,751		9,751

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3.8	Plant Operation: Purchased Service	232,427		232,427
3.9	Plant Operation: Supplies and Expenses	59,410		59,410
3.10	Plant Operation: Utilities	233,924		233,924
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	655,023		654,848
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	552,869		552,869
3.19	Dietary: Employee Benefits	43,228	874	42,354
3.20	Dietary: Payroll Taxes incl Workers Comp.	48,635		48,635
3.21	Dietary: Food	379,089		379,089
3.22	Dietary: Purchased Service	45,562		45,562
3.23	Dietary: Supplies and Expenses	32,233		32,233
3.400	Subtotal: Dietary Expenses	1,101,616		1,100,742
3.24	Housekeeping/Laundry: Salaries	366,295		366,295
3.25	Housekeeping/Laundry: Employee Benefits	28,640	367	28,273
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	32,223		32,223
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	35,541		35,541
3.29	Housekeeping/Laundry: Linen and Bedding	15,907		15,907
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	478,606		478,239
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		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	61,157		61,157

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3.37	Unit Clerk & Medical Records: Employee Benefits	4,781	97	4,684
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,380		5,380
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	71,318		71,221
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	0		0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	0		0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	0		0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	80,026		80,026
3.49	Social Service Worker: Employee Benefits	6,257	126	6,131
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,040		7,040
3.51	Social Service Worker: Purchased Service	20,381		20,381
3.1000	Subtotal: Social Service Worker Expenses	113,704		113,578
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	48,515		48,515
3.57	Indirect Restorative Therapy: Employee Benefits	3,793	77	3,716
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	4,268		4,268
3.59	Indirect Restorative Therapy: Consultants	54,474		54,474
3.60	Direct Restorative Therapy: Salaries	130,372	130,372	0

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3.61	Direct Restorative Therapy: Benefits	21,662	21,662	0
3.62	Direct Restorative Therapy: Consultants	793	793	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	263,877		110,973
3.64	Recreational Therapy/Activities: Salaries	141,836		141,836
3.65	Recreational Therapy/Activities: Employee Benefits	11,090	224	10,866
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,477		12,477
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	24,200		24,200
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	189,603		189,379
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	33,781		33,781
3.79	Variable Other Required Education	1,188		1,188
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	24,000		24,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	150		150
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	259,962	259,962	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	373,439		373,439
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	18,185		18,185
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	710,705		450,743
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,584,452		3,169,723
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,584,452		3,169,723

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Capital & Fixed Cost Expenses				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	118,067	77,147	40,920
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		676,259	676,259
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	20,342		20,342
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	82,107		82,107
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	1,728		1,728
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	15,537		15,537
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	744,757	744,757	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	982,538		836,893
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	982,538		836,893

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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	12,994,802		11,439,415
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	12,994,802		11,387,015

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:	N/A

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	11,044,857
1A.2	Other Revenue	149,380
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	11,194,237
1A.4	Salaries and Wages	4,933,540
1A.5	Employee Benefits	385,746
1A.6	Supplies and Other (including Payroll Taxes)	7,446,258
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	58,791
1A.9	Depreciation and Amortization Expenses	118,067
1A.200	Total Operating Expenses	12,942,402
1A.300	Income(Loss) from Operations	(1,748,165)
	Non-Operating Income and Expenses	
1A.10	Interest Income	386
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	735,021
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,012,758)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(1,012,758)

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
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.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,982,044
2.2	Total Nursing Expenses (Schedule 3)	6,255,525
2.3	Total Administrative and General Expenses (Schedule 3)	2,172,287
2.4	Total Variable Expenses (Schedule 3)	3,584,452
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	982,538
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,994,802
200	Cost Reported Net Income(Loss)	(1,012,758)

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)		(1,012,758)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,012,758)

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	(18,593)
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	1,352,179
1.6	Less Reserve for Bad Debt	(11,349)
1.100	Subtotal: Net Patient Accounts Receivable	1,340,830
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	6,525,138
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	0
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	1,025
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(21,503)
100	Total Current Assets	7,826,897

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Suspense	(22,503)
1A.2	Assets	1,000
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(21,503)
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	488,198
2.4	Equipment	237,118
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	725,316

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	4,115,000
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	19,514
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	4,134,514

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Deferred Project Costs	19,514
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	19,514

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	12,686,727

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,094,356
5.2	Accrued Expenses	2,995,935
5.3	Due to Insurance Payers	56,947
5.4	Patient Funds Due	(576)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	93,972
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	43,339
5.8	State and Federal Taxes Payable	(131,746)
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	190,477
500	Total Current Liabilities	5,342,704

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Miscellaneous Payable	781
5A.2	Employee Credit Union	(7,159)
5A.3	Misc Employee Deduction	(48,363)
5A.4	Suspense	49,860
5A.5	Deposit - Senior Whole Health	292,621
5A.6	Deferred Income Taxes	(97,279)
5A.7	Prior Period Adjustment	16
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	190,477

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	0

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,342,704

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	3,834,000	0	455,029	4,406,373	8,695,402
8C.2	Prior Period Adjustment(s)				(338,621)	(338,621)
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				(1,012,758)	(1,012,758)
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	3,834,000	0	455,029	3,054,994	7,344,023

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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	Prior Period Adjustment	(338,621)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(338,621)
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)	12,686,727

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0		0	0	0
1.3	Improvements	1,230,548			1,230,548	(701,877)	(40,473)	(742,350)	488,198
1.4	Equipment	3,229,922	19,539		3,249,461	(2,934,749)	(77,594)	(3,012,343)	237,118
1.5	Software/Limited Life Assets	105,283			105,283	(105,283)	0	(105,283)	0
1.6	Motor Vehicles				0		0	0	0
100	Total	4,565,753	19,539	0	4,585,292	(3,741,909)	(118,067)	(3,859,976)	725,316

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	92,382					92,382				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	3,085,868					3,085,868	2.50%		(77,147)	(77,147)
2.5	Improvements SNF-CR	1,102,380		0			1,102,380	5.00%	40,473		40,473
2.6	Improvements REA-CR	5,033,613					5,033,613	5.00%		0	0
2.7	Equipment SNF-CR	3,124,833		19,539			3,144,372	10.00%	77,594		77,594

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2.8	Equipment REA-CR	593,814					593,814	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	105,283					105,283	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	13,138,173	0	19,539	0	0	13,157,712		118,067	(77,147)	40,920

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	3,202,800
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?	63
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	31,136
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	18,514
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	4,944
3.10	What is the total acreage of the facility site?	2.9
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	911,791

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,012,758)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	101,913
200	Net Cash from Operating Activities	(910,845)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(19,539)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(19,539)

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	(25,590)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(25,590)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(955,974)
500	Cash and Cash Equivalents (End of Year)	(44,183)

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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	01/13/2018	118			118	118
1.2	01/13/2020	118			118	118
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.	118				
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	2,332	54		2,222	864	14,635
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)	29					208
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,361	54	0	2,222	864	14,843

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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
	15,670						757	36,534
								0
								0
								0
								0
								0
								0
								0
	176						1	414
								0
								0
								0
0	15,846	0	0	0	0	0	758	36,948

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	284
3.2	0140.1	Number of MassHealth Admissions During Year	39
3.3	0150.0	Number of Discharges During Year	275
3.4	0190.0	Average Length of Stay	134
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	58
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	461,539	9,793.5	1,214,958	27,999.0	1,288,540	59,296.0
1.2	Total Overtime Wages	386	7.5	131,017	2,379.0	141,585	4,891.0
1.3	Total Shift Differential	6,152		7,787		17,793	
1.4	Total Other Differentials						
100	Total	468,077	9,801.0	1,353,762	30,378.0	1,447,918	64,187.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	2.00	1.00	4.00	4.00
2.2	Licensed Practical Nurses	2.00	2.00	1.00	4.00	4.00
2.3	Certified Nurse Aides	0.25	0.25	0.50	1.00	1.00

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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		0.0	
3.2	Plant Operations	2	2.1	4,382.0
3.3	Dietary Staff	14	13.9	28,838.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	11	10.8	22,449.0
3.6	Unit Clerk & Medical Records Staff	1	1.3	2,621.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator		0.0	
3.9	Social Services Staff	1	1.1	2,388.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff	2	1.6	3,286.0
3.12	Restorative Therapy - Indirect Staff	4	3.6	7,423.0
3.13	Recreational Staff	3	3.4	7,143.0
3.14	Administration and Officers	1	1.1	2,206.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	4	3.7	7,766.0
3.17	Director of Nurses	1	0.7	1,360.0
3.18	Registered Nurses	5	4.7	9,801.0
3.19	Licensed Practical Nurses	15	14.6	30,378.0
3.20	Certified Nurse Aides	31	30.9	64,187.0
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	95	93.4	194,228.0

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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			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	6,316.0	499,969	9,864.0	684,433	26,823.0	987,323		
4.3	Norton and Associates Inc	TOWP	1,385.0	109,493	319.0	21,869	2,536.0	90,926		
4.4										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		7,701.0	609,462	10,183.0	706,302	29,359.0	1,078,249	0.0	0
400	Total Temporary Nursing Service Agency Expenses		7,701.0	609,462	10,183.0	706,302	29,359.0	1,078,249	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	Demello	Sheryl	LPN	Nursing	159,030	0		159,030		
5.2	Rogers	Shena	LPN	Nursing	128,887	0		128,887		
5.3	Mendes	Katie	LPN/MDS	Nursing	173,370	0		173,370		
5.4	Stewart	Tammy	LPN	Nursing	99,665	0		99,665		
5.5	Carvalho	Cheryl Ann	RN	Nursing	95,631	0		95,631		

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									0
6C.2									0
6C.3									0
6C.4									0
6C.5									0
6C.6									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 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	Essex Group Management	Yes	05/19/2021						
1.2										
1.3										
1.4										
1.5										
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
119,561		25,590	93,972		(1)	0.033%	3,507		3,507
					0				0
					0				0
					0				0
					0				0
					(1)		3,507	0	3,507

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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		
2.2							0		
2.3							0		
2.4							0		
2.5							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:

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
08/17/2023 11:58AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/17/2023 11:58AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/17/2023 11:58AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
08/17/2023 11:58AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew Bavalack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bavalack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	08/23/2023

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	08/30/2023
2.3	Last Name	Romano
2.4	First Name	Frank
2.5	Middle Name	C.
2.6	Title	Owner
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request