

Skilled Nursing Facility Cost Report**BRANDON WOODS OF NEW BEDFORD**

Filing Year: 2023

Date: 12/19/2024

Time: 11:19 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BRANDON WOODS OF NEW BEDFORD
1.2	MassHealth Provider ID	110025853A
1.3	Federal Employer Tax ID	042316469
1.4	VPN	0907685
1.5	Is the above information correct?	Yes
1.6	Facility Number	00962
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	397 Country Street
1.11	City	New Bedford
1.12	Zip	02740
1.13	Telephone	+1 (508) 997-9396
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.	Country Street Limited Partnership
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 S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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 S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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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	609,058		609,058
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	841,719	152,415	994,134
1.5	Medicare Managed Care (Part C)	124,140	7,171	131,311
1.6	MassHealth Fee-for-Service	3,764,005		3,764,005
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	5,653,903		5,653,903
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	528,977		528,977
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	681,057		681,057
100	Total Nursing Facility Revenue	12,202,859	159,586	12,362,445

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	352,722
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	2,176
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	354,898

Detail of Endowment and Non-Recoverable Revenue			
Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID income	349,632
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Misc. Income - Synergy Rx	3,090
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		352,722

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	12,717,343

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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	97,983		97,983
1.2	Director of Nurses: Employee Benefits	6,913	532	6,381
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,423		9,423
1.4	Director of Nurses Purchased Service: Per Diem	52,875		52,875
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	167,194		166,662
1.7	Registered Nurses: Salaries	268,165		268,165
1.8	Registered Nurses: Employee Benefits	18,919	1,457	17,462
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	25,787		25,787
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	666,970	0	666,970
1.200	Subtotal: Registered Nurses Expenses	979,841		978,384
1.12	Licensed Practical Nurses: Salaries	924,520		924,520
1.13	Licensed Practical Nurses: Employee Benefits	65,227	5,024	60,203
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	88,903		88,903
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,286,697	0	1,286,697
1.300	Subtotal: Licensed Practical Nurses Expenses	2,365,347		2,360,323
1.17	Certified Nurse Aides: Salaries	1,402,250		1,402,250
1.18	Certified Nurse Aides: Employee Benefits	98,932	7,623	91,309
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	134,841		134,841
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,407,346	0	1,407,346
1.400	Subtotal: Certified Nurse Aides Expenses	3,043,369		3,035,746

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	6,438		6,438
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	6,438		6,438
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,562,189		6,547,553

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	6,562,189		6,547,553

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	152,520		152,520
2.2	Administration: Employee Benefits	10,760	829	9,931
2.3	Administration: Payroll Taxes incl Workers Comp.	14,666		14,666
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	177,946		177,117
2.7	Clerical Staff: Salaries	219,766		219,766
2.8	Clerical Staff: Employee Benefits	15,505	1,194	14,311
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,132		21,132
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	256,403		255,209
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	41,651		41,651
2.12	Office Supplies	42,778		42,778
2.13	Telecommunications (e.g. Internet, Phone)	33,813		33,813

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	25,041		25,041
2.17	Licenses and Dues: Patient Care Related Portion	16,827	2,278	14,549
2.18	Continuing Professional Education / Training and Development	990		990
2.19	Accounting Services (Not related to appeals)	31,142		31,142
2.20	Insurance: Malpractice & General Liability	82,457		82,457
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	11,735	11,660	75
2.23	Non-Allowable A & G Expenses	1,240,573	1,240,573	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)		926,906	926,906
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		54,448	54,448
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	1,527,007		1,253,850
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,961,356		1,686,176
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	1,961,356		1,686,176

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous	1,895
2A.2	Bank Charges	9,765
2A.3	Sales & Use Tax	75
2A.100	Subtotal: Other A&G Expenses	11,735

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	1,858
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	12,469
2B.6	Legal: Other	54,500
2B.7	Key Person Insurance	
2B.8	Management Company Fees	620,867
2B.9	Management Consultants	
2B.10	Interest on Working Capital	185,649
2B.11	Fines, Late Fees, Penalties, including Interest	24,603
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	65,450
2B.15	User Fee Assessment	275,177
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	1,240,573

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

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3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	71,307		71,307
3.6	Plant Operation: Employee Benefits	5,031	388	4,643
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,857		6,857
3.8	Plant Operation: Purchased Service	134,603		134,603
3.9	Plant Operation: Supplies and Expenses	43,747		43,747
3.10	Plant Operation: Utilities	256,979		256,979
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		52,389	52,389
3.200	Subtotal: Plant Operation Expenses	518,524		570,525
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	472,408		472,408
3.19	Dietary: Employee Benefits	33,329	2,567	30,762
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,427		45,427
3.21	Dietary: Food	341,064		341,064
3.22	Dietary: Purchased Service	59,700		59,700
3.23	Dietary: Supplies and Expenses	41,656		41,656
3.400	Subtotal: Dietary Expenses	993,584		991,017
3.24	Housekeeping/Laundry: Salaries	411,096		411,096
3.25	Housekeeping/Laundry: Employee Benefits	29,004	2,234	26,770
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	39,532		39,532
3.27	Housekeeping/Laundry: Purchased Service			0
3.28	Housekeeping/Laundry: Supplies and Expenses	31,049		31,049
3.29	Housekeeping/Laundry: Linen and Bedding	18,760		18,760
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	529,441		527,207
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	40,510		40,510
3.37	Unit Clerk & Medical Records: Employee Benefits	2,858	220	2,638
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,895		3,895
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	47,263		47,043
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits			0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.			0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
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	57,267		57,267
3.49	Social Service Worker: Employee Benefits	4,040	311	3,729
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,507		5,507
3.51	Social Service Worker: Purchased Service	31,718		31,718
3.1000	Subtotal: Social Service Worker Expenses	98,532		98,221
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	142,580		142,580
3.57	Indirect Restorative Therapy: Employee Benefits	10,417	775	9,642
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	14,199		14,199
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	332,731	332,731	0
3.61	Direct Restorative Therapy: Benefits	54,624	54,624	0
3.62	Direct Restorative Therapy: Consultants	36,455	36,455	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	591,006		166,421
3.64	Recreational Therapy/Activities: Salaries	188,691		188,691
3.65	Recreational Therapy/Activities: Employee Benefits	13,313	1,025	12,288
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,145		18,145
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	20,917		20,917
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	241,066		240,041
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	38,699		38,699
3.79	Variable Other Required Education	2,537		2,537
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	24,000		24,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	1,140		1,140
3.86	Physician Services: Other			0
3.87	Legend Drugs	123,917	123,917	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	233,529		233,529
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	18,495		18,495
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	442,317		318,400
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,461,733		2,958,875
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	3,461,733		2,958,875

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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	32,864	(306,379)	339,243
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		164,343	164,343
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	2,131		2,131
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR			0
4.7	Building Insurance Expense REA-CR		49,108	49,108
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR		66,106	66,106
4.10	Personal Property Tax Expense SNF-CR	1,005		1,005
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	565,388	565,388	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	601,388		621,936
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	601,388		621,936

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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	12,586,666		11,814,540
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	12,586,666		11,814,540

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	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	12,362,445
1A.2	Other Revenue	349,632
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	12,712,077
1A.4	Salaries and Wages	4,449,063
1A.5	Employee Benefits	314,248
1A.6	Supplies and Other (including Payroll Taxes)	7,725,041
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	65,450
1A.9	Depreciation and Amortization Expenses	32,864
1A.200	Total Operating Expenses	12,586,666
1A.300	Income(Loss) from Operations	125,411
	Non-Operating Income and Expenses	
1A.10	Interest Income	2,176
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	3,090
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	130,677
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)	130,677

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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)	12,717,343
2.2	Total Nursing Expenses (Schedule 3)	6,562,189
2.3	Total Administrative and General Expenses (Schedule 3)	1,961,356
2.4	Total Variable Expenses (Schedule 3)	3,461,733
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	601,388
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,586,666
200	Cost Reported Net Income(Loss)	130,677

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)		130,677
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)		130,677

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	(233,465)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,039,799
1.6	Less Reserve for Bad Debt	(5,720)
1.100	Subtotal: Net Patient Accounts Receivable	2,034,079
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	2,477,715
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	2,499
1.12	Prepaid Interest	
1.13	Prepaid Insurance	582
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	1,347
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	44,286
100	Total Current Assets	4,327,043

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Suspense	44,286
1A.100	Subtotal: Other Current Assets	44,286

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	105,119
2.4	Equipment	3,413
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	108,532

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	6,395,335
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	6,395,335

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

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,830,910

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,652,194
5.2	Accrued Expenses	2,235,971
5.3	Due to Insurance Payers	129,601
5.4	Patient Funds Due	(121)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	41,136
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	53,106
5.8	State and Federal Taxes Payable	88,923
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	172,906
500	Total Current Liabilities	6,373,716

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Miscellaneous Payable	18,628
5A.2	Employee Credit Union	18,954
5A.3	Employee Union Dues Payable	5,168
5A.4	Union Political Action Fund	(2,351)
5A.5	Misc. Employee Deduction	(119,300)
5A.6	Notes Payable Other	9,638
5A.7	Deposit - Senior Whole Health	242,169
5A.100	Subtotal: Other Current Liabilities	172,906

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	5,251,179
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	5,251,179

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	11,624,895

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	1,224,000		537,828	(2,686,489)	(924,661)
8C.2	Prior Period Adjustment(s)				(1)	(1)
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				130,677	130,677
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	1,224,000	0	537,828	(2,555,813)	(793,985)

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	Rounding	(1)
8D.100	Subtotal: Prior Period Adjustments	(1)

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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)	10,830,910

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	557,214			557,214	(439,195)	(12,900)	(452,095)	105,119
1.4	Equipment	1,467,879	8,970		1,476,849	(1,453,472)	(19,964)	(1,473,436)	3,413
1.5	Software/Limited Life Assets	70,153			70,153	(70,153)		(70,153)	0
1.6	Motor Vehicles				0			0	0
100	Total	2,095,246	8,970	0	2,104,216	(1,962,820)	(32,864)	(1,995,684)	108,532

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	12,771					12,771				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	7,577,601					7,577,601			189,440	189,440
2.5	Improvements SNF-CR	568,499					568,499	5.00%	12,900		12,900
2.6	Improvements REA-CR	1,106,327		2,347			1,108,674	5.00%		42,883	42,883
2.7	Equipment SNF-CR	1,467,879		8,970			1,476,849	10.00%	19,964		19,964

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2.8	Equipment REA-CR	2,014,644		32,915			2,047,559	10.00%		74,056	74,056
2.9	Software/Limited Life Assets SNF-CR	70,153					70,153	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	12,817,874	0	44,232	0	0	12,862,106		32,864	306,379	339,243

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1979
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	3,150,100
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?	53
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,770
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	19,645
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	0.7
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)	(225,694)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	134,298
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(116,999)
200	Net Cash from Operating Activities	17,299

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(8,970)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(8,970)

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	(16,100)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(16,100)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(7,771)
500	Cash and Cash Equivalents (End of Year)	(233,465)

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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	05/23/2021	135			135	135
1.2	05/23/2023	135	0		135	135
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.	135				
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	1,473			1,412	365	14,245
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)	85					333
2.10	Nursing Leave of Absence (Unpaid)						2
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,558	0	0	1,412	365	14,580

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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
681	17,074						1,950	37,200
								0
								0
								0
								0
								0
								0
								0
	350							768
								2
								0
								0
681	17,424	0	0	0	0	0	1,950	37,970

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	299
3.2	0140.1	Number of MassHealth Admissions During Year	63
3.3	0150.0	Number of Discharges During Year	304
3.4	0190.0	Average Length of Stay	125
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	1
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	40

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	252,432	3,362.0	902,652	17,428.0	1,239,270	53,132.0
1.2	Total Overtime Wages	15,733	283.0	21,868	373.0	162,980	4,935.0
1.3	Total Shift Differential	5,829		10,040		23,608	
1.4	Total Other Differentials						
100	Total	273,994	3,645.0	934,560	17,801.0	1,425,858	58,067.0

<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	1.00	3.00	1.00	2.00	4.00
2.2	Licensed Practical Nurses	1.00	3.00	1.00	2.00	4.00
2.3	Certified Nurse Aides	0.50	0.75	1.00	1.50	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			
3.2	Plant Operations	2	1.5	3,222.0
3.3	Dietary Staff	11	11.3	23,513.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	7	7.4	15,436.0
3.6	Unit Clerk & Medical Records Staff	1	0.8	1,834.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	1	0.8	1,740.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	4	4.5	9,366.0
3.12	Restorative Therapy - Indirect Staff	2	1.8	3,787.0
3.13	Recreational Staff	4	4.4	9,068.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	4	4.0	8,289.0
3.17	Director of Nurses	1	0.8	1,706.0
3.18	Registered Nurses	2	1.7	3,645.0
3.19	Licensed Practical Nurses	9	8.6	17,801.0
3.20	Certified Nurse Aides	28	27.9	58,067.0
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	77	76.5	159,554.0

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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									
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	3,573.1	268,554	11,507.1	773,027	13,455.0	483,887		
4.3	CONNECTRN INC	TGKV	3,172.4	240,000	7,232.8	503,320	21,418.0	824,515		
4.4	Informatix	T9J4			33.8	2,159	363.0	13,242		
4.5	Norton and Associates Inc	TOWP	2,082.5	158,416	11.3	8,191	2,343.0	85,702		
4.6										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		8,828.0	666,970	18,785.0	1,286,697	37,579.0	1,407,346	0.0	0
400	Total Temporary Nursing Service Agency Expenses		8,828.0	666,970	18,785.0	1,286,697	37,579.0	1,407,346	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	McCarthy	Renee	Speech Therapist	Other	157,108			157,108		
5.2	Octave	Ricot	Administrator	Administrative & General	133,074			133,074		
5.3	Silva	Jill	LPN	Nursing	113,159			113,159		
5.4	Powell	Erica	DON	Nursing	110,333			110,333		
5.5	Farrar	Kimberly	OT	Other	96,983			96,983		

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
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Essex Group Management	Yes	05/19/2021						
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
57,236		16,100			41,136	3.250%	1,622		1,622
					41,136		1,622	0	1,622

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/23/2024 3:16PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/23/2024 3:16PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/23/2024 3:16PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/23/2024 3:16PM	(4) Related Party Transactions	Related Party Transactions.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 S. Bovolack
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.Bovolack@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:	04/30/2024

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

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	04/30/2024
2.3	Last Name	Romano
2.4	First Name	Frank
2.5	Middle Name	C.
2.6	Title	President
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