

Skilled Nursing Facility Cost Report**BRAINTREE MANOR HEALTHCARE**

Filing Year: 2023

Date: 09/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BRAINTREE MANOR HEALTHCARE
1.2	MassHealth Provider ID	110130707A
1.3	Federal Employer Tax ID	371864682
1.4	VPN	0950673
1.5	Is the above information correct?	Yes
1.6	Facility Number	00819
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	1102 Washington Street
1.11	City	Braintree
1.12	Zip	02184
1.13	Telephone	+1 (781) 848-3100
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	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	NextStep HealthCare
1.19	List the name of the entity that holds the nursing facility license.	1102 Washington Street Operator LLC
1.20	List realty company names as reported on each realty company cost report.	Welltower, INC
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	Denise Leonard
2.2	Nursing Facility or Firm Name	Plante Moran, PLLC
2.3	Title	Partner
2.4	Street Address	1111 Superior Ave #1250
2.5	City	Cleveland
2.6	State	OH
2.7	Zip Code	44144
2.8	Phone Number	+1 (216) 274-6514
2.9	Email Address	Denise.Leonard@plantemoran.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	☐ 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	Denise Leonard
3.3	Nursing Facility or Firm Name	Plante Moran, PLLC
3.4	Title	Partner
3.5	Street Address	1111 Superior Ave #1250
3.6	City	Cleveland
3.7	State	OH
3.8	Zip Code	44144
3.9	Phone Number	+1 (216) 274-6514
3.10	Email Address	Denise.Leonard@plantemoran.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	Group Adult Foster Care	The Landing at Laurel Lake	110136581A	Next Step Healthcare LLC	Damian Dell'Anno & William Stephan	Next Step Healthcare
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	402,394	5,289	407,683
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	851,543	26,221	877,764
1.5	Medicare Managed Care (Part C)	513,084	36,562	549,646
1.6	MassHealth Fee-for-Service	3,767,257		3,767,257
1.7	MassHealth Managed Care	36,971		36,971
1.8	Senior Care Options	251,682		251,682
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State	11,482,065		11,482,065
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	86,745	477	87,222
100	Total Nursing Facility Revenue	17,391,741	68,549	17,460,290

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	48,288
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	128,988
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	177,276

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)	Total COVID 19 Receipts	48,288
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		48,288

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	17,637,566

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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	125,892		125,892
1.2	Director of Nurses: Employee Benefits	4,459		4,459
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,378		13,378
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	68,504	68,504	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	212,233		143,729
1.7	Registered Nurses: Salaries	444,198		444,198
1.8	Registered Nurses: Employee Benefits	15,735		15,735
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	47,208		47,208
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,117,802	169,791	948,011
1.200	Subtotal: Registered Nurses Expenses	1,624,943		1,455,152
1.12	Licensed Practical Nurses: Salaries	1,384,738		1,384,738
1.13	Licensed Practical Nurses: Employee Benefits	49,051		49,051
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	147,163		147,163
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	894,723	25,376	869,347
1.300	Subtotal: Licensed Practical Nurses Expenses	2,475,675		2,450,299
1.17	Certified Nurse Aides: Salaries	1,806,884		1,806,884
1.18	Certified Nurse Aides: Employee Benefits	64,004		64,004
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	192,025		192,025
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	665,302	9,822	655,480
1.400	Subtotal: Certified Nurse Aides Expenses	2,728,215		2,718,393

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	7,041,066		6,767,573

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	7,041,066		6,767,573

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	163,992		163,992
2.2	Administration: Employee Benefits	5,809		5,809
2.3	Administration: Payroll Taxes incl Workers Comp.	17,428		17,428
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	187,229		187,229
2.7	Clerical Staff: Salaries	556,399		556,399
2.8	Clerical Staff: Employee Benefits	19,710		19,710
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	59,134		59,134
2.10	Clerical Staff: Purchased Service	1,015		1,015
2.200	Subtotal: Clerical Staff Expenses	636,258		636,258
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	86,834		86,834
2.12	Office Supplies	60,956		60,956
2.13	Telecommunications (e.g. Internet, Phone)	9,530		9,530

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	95		95
2.16	Advertising: Help Wanted	40,531		40,531
2.17	Licenses and Dues: Patient Care Related Portion	37,166		37,166
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	47,091		47,091
2.20	Insurance: Malpractice & General Liability	121,921		121,921
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	188,359		188,359
2.23	Non-Allowable A & G Expenses	2,421,450	2,421,450	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)		947,558	947,558
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		39,172	39,172
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	3,013,933		1,579,213
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,837,420		2,402,700
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		128,988	128,988
2.500	Subtotal: Administrative & General Recoverable Income	0		128,988
200	Total: Net Administrative & General Expenses After Recoverable Income	3,837,420		2,273,712

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other A & G Expenses	188,359
2A.100	Subtotal: Other A&G Expenses	188,359

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,091
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	138,787
2B.7	Key Person Insurance	
2B.8	Management Company Fees	881,940
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	59,352
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	114,275
2B.15	User Fee Assessment	1,193,942
2B.16	Other Non-Allowable A&G Expenses	30,063
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	2,421,450

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	35,768		35,768
3.2	Staff Dev. Coord.: Employee Benefits	1,267		1,267
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	3,801		3,801
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	40,836		40,836
3.5	Plant Operation: Salaries	182,796		182,796
3.6	Plant Operation: Employee Benefits	6,475		6,475
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	19,426		19,426

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3.8	Plant Operation: Purchased Service	169,484		169,484
3.9	Plant Operation: Supplies and Expenses	56,862		56,862
3.10	Plant Operation: Utilities	493,381		493,381
3.11	Plant Operation: Repairs	88,140		88,140
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,016,564		1,016,564
3.13	Dietician: Salaries	47,267		47,267
3.14	Dietician: Employee Benefits	1,674		1,674
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,022		5,022
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	53,963		53,963
3.18	Dietary: Salaries	596,017		596,017
3.19	Dietary: Employee Benefits	21,112		21,112
3.20	Dietary: Payroll Taxes incl Workers Comp.	63,340		63,340
3.21	Dietary: Food	448,778		448,778
3.22	Dietary: Purchased Service	5,845		5,845
3.23	Dietary: Supplies and Expenses	60,354		60,354
3.400	Subtotal: Dietary Expenses	1,195,446		1,195,446
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	505,737		505,737
3.28	Housekeeping/Laundry: Supplies and Expenses	8,829		8,829
3.29	Housekeeping/Laundry: Linen and Bedding	1,733		1,733
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	516,299		516,299
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	4,940		4,940
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	4,940		4,940
3.36	Unit Clerk & Medical Records: Salaries	32,923		32,923

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3.37	Unit Clerk & Medical Records: Employee Benefits	1,166		1,166
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,498		3,498
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	37,587		37,587
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	115,120		115,120
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,078		4,078
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	12,235		12,235
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	131,433		131,433
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	156,597		156,597
3.49	Social Service Worker: Employee Benefits	5,547		5,547
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,642		16,642
3.51	Social Service Worker: Purchased Service	92,933		92,933
3.1000	Subtotal: Social Service Worker Expenses	271,719		271,719
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	284,528	284,528	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	284,528		0
3.64	Recreational Therapy/Activities: Salaries	1,428,655		1,428,655
3.65	Recreational Therapy/Activities: Employee Benefits	50,606		50,606
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	151,828		151,828
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	13,784		13,784
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	1,644,873		1,644,873
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	6,120		6,120
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	21,000		21,000
3.83	Physician Services: Advisory Physician	95,795		95,795
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	294,070	294,070	0
3.88	Personal Protective Equipment	182		182

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3.89	House Supplies Not Resold	160,063		160,063
3.90	House Supplies Resold to Private Residents	331,116	331,116	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	14,777		14,777
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	923,123		297,937
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,121,311		5,211,597
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	6,121,311		5,211,597

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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	101,057	(102,048)	203,105
4.2	Long-Term Interest Expense SNF-CR	108,273		108,273
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	33,360		33,360
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	89,954		89,954
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	4,533		4,533
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	337,177		439,225
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	337,177		439,225

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<i>Total Combined Expenses Before Recoverable Income</i>				
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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	17,336,974		14,821,095
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	17,336,974		14,692,107

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	17,460,290
1A.2	Other Revenue	177,276
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,637,566
1A.4	Salaries and Wages	7,077,246
1A.5	Employee Benefits	250,693
1A.6	Supplies and Other (including Payroll Taxes)	9,685,430
1A.7	Interest Expense	108,273
1A.8	Provision for Bad Debt	114,275
1A.9	Depreciation and Amortization Expenses	101,057
1A.200	Total Operating Expenses	17,336,974
1A.300	Income(Loss) from Operations	300,592
	Non-Operating Income and Expenses	
1A.10	Interest Income	
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)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	300,592
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)	300,592

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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)	17,637,566
2.2	Total Nursing Expenses (Schedule 3)	7,041,066
2.3	Total Administrative and General Expenses (Schedule 3)	3,837,420
2.4	Total Variable Expenses (Schedule 3)	6,121,311
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	337,177
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	17,336,974
200	Cost Reported Net Income(Loss)	300,592

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)		300,592
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)		300,592

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	159,824
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	1,984,020
1.6	Less Reserve for Bad Debt	(132,042)
1.100	Subtotal: Net Patient Accounts Receivable	1,851,978
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,427,513
1.9	Interest Receivable	
1.10	Supply Inventory	(55,599)
1.11	Other Receivables	
1.12	Prepaid Interest	31,628
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	232,870
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	3,648,214

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	366,278
2.4	Equipment	325,462
2.5	Software/Limited Life Assets	3,244
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	694,984

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	509,620
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	(12,850)
3.100	Net Mortgage Acquisition Costs	(12,850)
300	Total Non-Current Assets	496,770

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	4,839,968

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,106,323
5.2	Accrued Expenses	540,320
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	158,134
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	217,213
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	75,491
5.10	Other Current Liabilities	261,497
500	Total Current Liabilities	3,358,978

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	261,497
5A.100	Subtotal: Other Current Liabilities	261,497

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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	(6,617,791)
6.3	Other Long-Term Debt	471,317
600	Total Non-Current Liabilities	(6,146,474)

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	(2,787,496)

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

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	7,379,509
8B.2	Prior Period Adjustment(s)	(52,637)
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	300,592
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	7,627,464

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(s)	(52,637)
8D.100	Subtotal: Prior Period Adjustments	(52,637)

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)	4,839,968

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	342,468	114,522		456,990	(54,298)	(36,414)	(90,712)	366,278
1.4	Equipment	474,824	80,142		554,966	(166,532)	(62,972)	(229,504)	325,462
1.5	Software/Limited Life Assets	32,097	3,985		36,082	(31,167)	(1,671)	(32,838)	3,244
1.6	Motor Vehicles				0			0	0
100	Total	849,389	198,649	0	1,048,038	(251,997)	(101,057)	(353,054)	694,984

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	53,075					53,075				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	1,739,630					1,739,630	5.00%		43,491	43,491
2.5	Improvements SNF-CR	342,468		114,522			456,990	5.00%	36,414	(13,565)	22,849
2.6	Improvements REA-CR	1,384,835					1,384,835	5.00%		69,242	69,242
2.7	Equipment SNF-CR	474,824		80,142			554,966	10.00%	62,972	(7,475)	55,497

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	32,097		3,985		36,082	33.33%	1,671	10,355	12,026
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	4,026,929	0	198,649	0	0	4,225,578	101,057	102,048	203,105

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?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	4,436,900
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?	96
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	33,034
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	24,030
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?	1.0
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	129,190

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	300,592
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	36,958
200	Net Cash from Operating Activities	337,550

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(198,643)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(198,643)

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	(108,273)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(108,273)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	30,634
500	Cash and Cash Equivalents (End of Year)	159,824

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/01/2021	160			160	192
1.2	12/01/2023	160	0		160	192
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	144				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	785			1,198	1,461	14,710
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)	23				34	180
2.10	Nursing Leave of Absence (Unpaid)				2	1	
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	808	0	0	1,200	1,496	14,890

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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	298			27,292			324	46,749
								0
								0
								0
								0
								0
								0
								0
25				203				465
				231				234
								0
								0
706	298	0	0	27,726	0	0	324	47,448

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	196
3.2	0140.1	Number of MassHealth Admissions During Year	140
3.3	0150.0	Number of Discharges During Year	192
3.4	0190.0	Average Length of Stay	243
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	25
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	138

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	390,649	8,840.0	1,019,914	25,085.0	1,442,525	62,218.0
1.2	Total Overtime Wages	53,185	1,204.0	364,824	8,973.0	364,359	15,715.0
1.3	Total Shift Differential	364					
1.4	Total Other Differentials						
100	Total	444,198	10,044.0	1,384,738	34,058.0	1,806,884	77,933.0

Detail of Nursing Services Shift Differentials

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

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.3	671.0
3.2	Plant Operations	4	3.2	6,606.0
3.3	Dietary Staff	15	14.5	30,137.0
3.4	Dietician	1	0.5	1,034.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.7	1,534.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.2	2,457.0
3.9	Social Services Staff	2	2.0	4,226.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	34	33.3	69,230.0
3.14	Administration and Officers	1	0.9	1,902.0
3.15	Security Staff			
3.16	Clerical Staff	8	8.0	16,593.0
3.17	Director of Nurses	1	0.8	1,715.0
3.18	Registered Nurses	5	4.8	10,044.0
3.19	Licensed Practical Nurses	17	16.4	34,058.0
3.20	Certified Nurse Aides	38	37.5	77,933.0
3.21	Resident Care Assistants		0.0	
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	130	124.1	258,140.0

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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		2,234.1	169,791	384.5	25,376	265.5	9,822	913.4	68,504
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	1,046.7	79,550	1,049.7	69,282	2,397.6	88,712		
4.3	Intelycare, Inc.	TM7F	8,192.4	622,621	8,100.9	534,662	14,096.7	521,576		
4.4	Kavida Healthcare, Inc	TVTE	938.3	71,314	731.6	48,289	1,079.3	39,935		
4.5	Custom Healthcare Solutions	T38I	2,284.4	173,613			13.8	512		
4.6	Other		12.0	913	42.5	2,805	33.1	1,225		
4.7	Medical Solutions, LLC	TM49			3,247.1	214,309				
4.8	Norton and Associates, Inc. - New Bedford	T4BO					95.1	3,520		
4.9	Other									
4.200	Subtotal: Registered Temporary Nursing Service Agencies		12,473.8	948,011	13,171.8	869,347	17,715.6	655,480	0.0	0
400	Total Temporary Nursing Service Agency Expenses		14,707.9	1,117,802	13,556.3	894,723	17,981.1	665,302	913.4	68,504

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	Sisay	Dawn	LPN	Nursing	209,312			209,312		
5.2	Hallisey	Shawn	Administrator	Administrative & General	179,346			179,346		
5.3	Aguzuru	Ngozi	LPN	Nursing	134,372			134,372		
5.4	Jean-Baptiste	Zacharie	C.N.A./STNA	Nursing	123,070			123,070		
5.5	Matchem	Susan	LPN	Nursing	122,351			122,351		

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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.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	Other									
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
					0		108,273		108,273
					0		108,273	0	108,273

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
03/05/2024 11:06AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
03/20/2024 1:55PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard

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	Denise Leonard
1.2	Nursing Facility or Firm Name	Plante Moran, PLLC
1.3	Title	Partner
1.4	Street Address	1111 Superior Ave #1250
1.5	City	Cleveland
1.6	State	OH
1.7	Zip Code	44144
1.8	Phone Number	+1 (216) 274-6514
1.9	Email Address	Denise.Leonard@plantemoran.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:	03/20/2024

*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	03/22/2024
2.3	Last Name	Stephan
2.4	First Name	William
2.5	Middle Name	H.
2.6	Title	CFO
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