

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

Filing Year: 2023

Date: 09/19/2024

Time: 1:45 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BRANDON WOODS OF DARTMOUTH
1.2	MassHealth Provider ID	110025776A
1.3	Federal Employer Tax ID	042520322
1.4	VPN	0904481
1.5	Is the above information correct?	Yes
1.6	Facility Number	00973
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	567 Dartmouth Street
1.11	City	South Dartmouth
1.12	Zip	02748
1.13	Telephone	+1 (508) 997-7787
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	Essex Group Management
1.19	List the name of the entity that holds the nursing facility license.	Essex Group Management
1.20	List realty company names as reported on each realty company cost report.	Dartmouth Street LP
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S Bivolack
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) 781-9600
2.9	Email Address	Matthew.Bivolack@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	☐ 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 Bivolack
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) 781-9600
3.10	Email Address	Matthew.Bivolack@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	498,163	0	498,163
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,014,754	228,104	1,242,858
1.5	Medicare Managed Care (Part C)	219,368	(31,439)	187,929
1.6	MassHealth Fee-for-Service	3,455,495	0	3,455,495
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	5,699,147	(79,181)	5,619,966
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	532,732	0	532,732
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	320,485	0	320,485
100	Total Nursing Facility Revenue	11,740,144	117,484	11,857,628

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	56,531
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	66
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	56,597

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	52,560
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Synergy Rx Income	3,955
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Miscellaneous Income	16
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		56,531

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	11,914,225

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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	20,796		20,796
1.2	Director of Nurses: Employee Benefits	1,573	55	1,518
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	1,687		1,687
1.4	Director of Nurses Purchased Service: Per Diem	44,250		44,250
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	68,306		68,251
1.7	Registered Nurses: Salaries	412,741		412,741
1.8	Registered Nurses: Employee Benefits	31,226	1,083	30,143
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	33,483		33,483
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	685,815	0	685,815
1.200	Subtotal: Registered Nurses Expenses	1,163,265		1,162,182
1.12	Licensed Practical Nurses: Salaries	1,502,989		1,502,989
1.13	Licensed Practical Nurses: Employee Benefits	113,708	3,942	109,766
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	121,928		121,928
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	703,217	0	703,217
1.300	Subtotal: Licensed Practical Nurses Expenses	2,441,842		2,437,900
1.17	Certified Nurse Aides: Salaries	1,326,356		1,326,356
1.18	Certified Nurse Aides: Employee Benefits	100,345	3,477	96,868
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	107,600		107,600
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,172,397	0	1,172,397
1.400	Subtotal: Certified Nurse Aides Expenses	2,706,698		2,703,221

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	6,613		6,613
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	6,613		6,613
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	6,386,724		6,378,167

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,386,724		6,378,167

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	98,224		98,224
2.2	Administration: Employee Benefits	7,431	258	7,173
2.3	Administration: Payroll Taxes incl Workers Comp.	7,968		7,968
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	113,623		113,365
2.7	Clerical Staff: Salaries	192,001		192,001
2.8	Clerical Staff: Employee Benefits	14,526	504	14,022
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	15,575		15,575
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	222,102		221,598
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	36,711		36,711
2.12	Office Supplies	53,707		53,707
2.13	Telecommunications (e.g. Internet, Phone)	54,098		54,098

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	15,367		15,367
2.17	Licenses and Dues: Patient Care Related Portion	23,604	1,994	21,610
2.18	Continuing Professional Education / Training and Development	175		175
2.19	Accounting Services (Not related to appeals)	20,155		20,155
2.20	Insurance: Malpractice & General Liability	69,669		69,669
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	15,146	4,929	10,217
2.23	Non-Allowable A & G Expenses	1,629,804	1,629,804	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		500	500
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		810,186	810,186
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		47,592	47,592
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	1,918,436		1,139,987
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,254,161		1,474,950
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	2,254,161		1,474,950

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Miscellaneous	1,434
2A.2	Sales & Use Tax	217
2A.3	Bank Charges	12,305
2A.4	Donations	1,190
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	15,146

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	9,189
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	21,011
2B.6	Legal: Other	6,366
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	595,802
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	4,865
2B.11	Fines, Late Fees, Penalties, including Interest	1,990
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	101,447
2B.15	User Fee Assessment	889,134
2B.16	Other Non-Allowable A&G Expenses	0
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,629,804

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	146,305		146,305
3.6	Plant Operation: Employee Benefits	11,069	384	10,685
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,868		11,868

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3.8	Plant Operation: Purchased Service	207,930		207,930
3.9	Plant Operation: Supplies and Expenses	78,032		78,032
3.10	Plant Operation: Utilities	225,945		225,945
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	681,149		680,765
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	538,745		538,745
3.19	Dietary: Employee Benefits	40,758	1,413	39,345
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,705		43,705
3.21	Dietary: Food	372,631		372,631
3.22	Dietary: Purchased Service	40,738		40,738
3.23	Dietary: Supplies and Expenses	43,651		43,651
3.400	Subtotal: Dietary Expenses	1,080,228		1,078,815
3.24	Housekeeping/Laundry: Salaries	388,484		388,484
3.25	Housekeeping/Laundry: Employee Benefits	29,391	1,019	28,372
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	31,515		31,515
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	41,220		41,220
3.29	Housekeeping/Laundry: Linen and Bedding	12,526		12,526
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	503,136		502,117
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	50,940		50,940

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3.37	Unit Clerk & Medical Records: Employee Benefits	3,854	134	3,720
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,133		4,133
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	58,927		58,793
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	0		0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	0		0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	0		0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	91,901		91,901
3.49	Social Service Worker: Employee Benefits	6,952	241	6,711
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,456		7,456
3.51	Social Service Worker: Purchased Service	14,960		14,960
3.1000	Subtotal: Social Service Worker Expenses	121,269		121,028
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	39,222		39,222
3.57	Indirect Restorative Therapy: Employee Benefits	2,967	103	2,864
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	3,182		3,182
3.59	Indirect Restorative Therapy: Consultants	3,000		3,000
3.60	Direct Restorative Therapy: Salaries	176,274	176,274	0

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3.61	Direct Restorative Therapy: Benefits	27,636	27,636	0
3.62	Direct Restorative Therapy: Consultants	22,120	22,120	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	274,401		48,268
3.64	Recreational Therapy/Activities: Salaries	116,761		116,761
3.65	Recreational Therapy/Activities: Employee Benefits	8,834	306	8,528
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	9,472		9,472
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	25,347		25,347
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	160,414		160,108
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	34,172		34,172
3.79	Variable Other Required Education	1,538		1,538
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	32,750		32,750
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	162,299	162,299	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	251,992		251,992
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	18,836		18,836
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	501,587		339,288
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,381,111		2,989,182
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	3,381,111		2,989,182

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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	107,873	(228,777)	336,650
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		999,980	999,980
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	31,460		31,460
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	81,356		81,356
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	1,494		1,494
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	16,112		16,112
4.13	Other Fixed Cost Expenses REA-CR		0	0
4.14	Real Property Rent Expense SNF-CR	736,323	736,323	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	974,618		1,467,052
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	974,618		1,467,052

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	12,996,614		12,309,351
<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	12,996,614		12,309,351

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

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

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

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	11,857,628
1A.2	Other Revenue	52,576
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	11,910,204
1A.4	Salaries and Wages	5,101,739
1A.5	Employee Benefits	372,634
1A.6	Supplies and Other (including Payroll Taxes)	7,312,921
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	101,447
1A.9	Depreciation and Amortization Expenses	107,873
1A.200	Total Operating Expenses	12,996,614
1A.300	Income(Loss) from Operations	(1,086,410)
	Non-Operating Income and Expenses	
1A.10	Interest Income	66
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	3,955
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(1,082,389)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(1,082,389)

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

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,914,225
2.2	Total Nursing Expenses (Schedule 3)	6,386,724
2.3	Total Administrative and General Expenses (Schedule 3)	2,254,161
2.4	Total Variable Expenses (Schedule 3)	3,381,111
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	974,618
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	12,996,614
200	Cost Reported Net Income(Loss)	(1,082,389)

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(1,082,389)
3.2	Reconciling Item		
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,082,389)

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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	7,650
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,216,165
1.6	Less Reserve for Bad Debt	(5,426)
1.100	Subtotal: Net Patient Accounts Receivable	2,210,739
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	5,859,223
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	0
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	94,844
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(19,531)
100	Total Current Assets	8,152,925

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<i>Detail of Other Current Assets</i>		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Suspense	(20,531)
1A.2	Assets	1,000
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(19,531)
<i>Non-Current Fixed Assets</i>		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	448,261
2.4	Equipment	198,751
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	647,012

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	4,115,000
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	36,067
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	4,151,067

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Deferred Project Costs	36,067
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	36,067

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	12,951,004

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	3,000,716
5.2	Accrued Expenses	3,247,292
5.3	Due to Insurance Payers	94,628
5.4	Patient Funds Due	(576)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	67,538
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	35,241
5.8	State and Federal Taxes Payable	(128,122)
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	372,648
500	Total Current Liabilities	6,689,365

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Miscellaneous Payable	781
5A.2	Employee Credit Union	(394)
5A.3	Misc Employee Deduction	(82,412)
5A.4	Suspense	49,860
5A.5	Deposit - Senior Whole Health	292,621
5A.6	Deferred Income Taxes	(97,279)
5A.7	Notes Payable - EOHHS	209,471
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	372,648

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

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,689,365

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	3,834,000	0	455,029	3,054,994	7,344,023
8C.2	Prior Period Adjustment(s)				5	5
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				(1,082,389)	(1,082,389)
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	3,834,000	0	455,029	1,972,610	6,261,639

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Prior Period Adjustments		
NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.		
Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustmemts	5
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	5
Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)		
Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	12,951,004

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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	0
1.3	Improvements	1,230,548			1,230,548	(742,350)	(39,937)	(782,287)	448,261
1.4	Equipment	3,249,461	29,569		3,279,030	(3,012,343)	(67,936)	(3,080,279)	198,751
1.5	Software/Limited Life Assets	105,283			105,283	(105,283)	0	(105,283)	0
1.6	Motor Vehicles				0		0	0	0
100	Total	4,585,292	29,569	0	4,614,861	(3,859,976)	(107,873)	(3,967,849)	647,012

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	92,382					92,382				
2.3	Building SNF-CR						0		0	0	0
2.4	Building REA-CR	3,085,868					3,085,868			77,147	77,147
2.5	Improvements SNF-CR	1,102,380		0			1,102,380	5.00%	39,937	0	39,937
2.6	Improvements REA-CR	5,033,613					5,033,613	5.00%		151,630	151,630
2.7	Equipment SNF-CR	3,144,372		29,569			3,173,941	10.00%	67,936	0	67,936

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2.8	Equipment REA- CR	593,814					593,814	10.00%		0	0
2.9	Software/Limited Life Assets SNF- CR	105,283					105,283	33.33%	0	0	0
2.10	Software/Limited Life Assets REA- CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	13,157,712	0	29,569	0	0	13,187,281		107,873	228,777	336,650

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?	1,033,800
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	63
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	31,136
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	18,514
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	4,944
3.10	What is the total acreage of the facility site?	#Error
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)	(44,183)

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,082,389)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,190,225
200	Net Cash from Operating Activities	107,836

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(29,569)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(29,569)

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	(26,434)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(26,434)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	51,833
500	Cash and Cash Equivalents (End of Year)	7,650

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	01/13/2018	118			118	118
1.2	01/13/2020	118			118	118
1.3	01/13/2022	118	0		118	118
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	118				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,324	115		1,871	236	14,442
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)	3					235
2.10	Nursing Leave of Absence (Unpaid)						1
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,327	115	0	1,871	236	14,678

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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
974	16,622						1,098	36,682
								0
								0
								0
								0
								0
								0
								0
	254						1	493
								1
								0
								0
974	16,876	0	0	0	0	0	1,099	37,176

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	330
3.2	0140.1	Number of MassHealth Admissions During Year	47
3.3	0150.0	Number of Discharges During Year	330
3.4	0190.0	Average Length of Stay	113
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	3
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	56

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	405,766	6,880.0	1,377,158	31,666.0	1,222,848	51,074.0
1.2	Total Overtime Wages	6,975	133.0	125,831	2,156.0	103,508	3,235.0
1.3	Total Shift Differential	11,525		7,050		12,622	
1.4	Total Other Differentials						
100	Total	424,266	7,013.0	1,510,039	33,822.0	1,338,978	54,309.0

<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	3.00	3.00	3.00
2.2	Licensed Practical Nurses	1.00	3.00	3.00	3.00	3.00
2.3	Certified Nurse Aides	0.50	1.00	1.50	1.50	1.50

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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		0.0	
3.2	Plant Operations	3	2.7	5,530.0
3.3	Dietary Staff	13	13.5	28,042.0
3.4	Dietician		0.0	
3.5	Housekeeping/Laundry Staff	11	10.8	22,550.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,109.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator		0.0	
3.9	Social Services Staff	1	1.3	2,640.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff	1	1.0	1,048.0
3.12	Restorative Therapy - Indirect Staff	3	3.0	3,566.0
3.13	Recreational Staff	3	3.2	6,616.0
3.14	Administration and Officers	1	1.0	2,088.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	4	3.6	7,405.0
3.17	Director of Nurses	1	0.3	586.0
3.18	Registered Nurses	3	3.4	7,013.0
3.19	Licensed Practical Nurses	16	16.3	33,822.0
3.20	Certified Nurse Aides	26	26.1	54,309.0
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	87	87.0	177,324.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Norton and Associates Inc	TOWP	110.8	8,156	349.3	25,096	5,502.0	205,778		
4.3	Other		8.0	552	205.3	13,204	517.0	17,769		
4.4	Intelycare, Inc.	TM7F	8,899.1	677,107	9,975.1	664,917	26,129.0	948,850		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		9,017.9	685,815	10,529.7	703,217	32,148.0	1,172,397	0.0	0
400	Total Temporary Nursing Service Agency Expenses		9,017.9	685,815	10,529.7	703,217	32,148.0	1,172,397	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	Teves	Philip	Administrator	Administrative & General	116,242	0		116,242		
5.2	Rogers	Shena	LPN	Nursing	138,485	0		138,485		
5.3	Mendes	Katie	LPN	Nursing	199,208	0	0	199,208		
5.4	Stewart	Tammy	LPN	Nursing	106,631	0	0	106,631		
5.5	Chaves	Andre	LPN	Nursing	102,006	0	0	102,006		

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

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Essex Group Management	Yes	05/19/2021						
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
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
93,972		26,434			67,538	0.033%	2,663		2,663
					0				0
					0				0
					0				0
					0				0
					67,538		2,663	0	2,663

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		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> 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 <i>MUST</i> 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
04/29/2024 6:06PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/29/2024 6:06PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/29/2024 6:06PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/29/2024 6:06PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S Bavalack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bavalack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/29/2024

*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