

Skilled Nursing Facility Cost Report**ROYAL BRAINTREE NRSG & REHAB C**

Filing Year: 2023

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ROYAL BRAINTREE NRSG & REHAB CENTER
1.2	MassHealth Provider ID	110080392A
1.3	Federal Employer Tax ID	262126094
1.4	VPN	0940771
1.5	Is the above information correct?	Yes
1.6	Facility Number	00814
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	95 Commercial Street
1.11	City	Braintree
1.12	Zip	02184
1.13	Telephone	+1 (781) 848-3678
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	Other For-Profit
1.18	List the name of the management company as reported on the management company cost report.	Mamary, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Royal Braintree Nursing & Rehab Center
1.20	List realty company names as reported on each realty company cost report.	RHG North LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	452,891	0	452,891
1.2	Commercial Managed Care	883,495	145,809	1,029,304
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,593,757	203,561	2,797,318
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	9,742,001	0	9,742,001
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	4,046,914	0	4,046,914
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	1,360,448	0	1,360,448
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	19,079,506	349,370	19,428,876

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	586,096
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	(82,431)
3.7	Interest Income	3,330
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	1,858
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	508,853

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 - Medicaid Testing Reimbursement	74,488
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - Medicaid Isolation Revenue	(44)
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - ERTC	511,652
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		586,096

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	19,937,729

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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	162,140		162,140
1.2	Director of Nurses: Employee Benefits	8,167	227	7,940
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,831		13,831
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	184,138		183,911
1.7	Registered Nurses: Salaries	1,937,031		1,937,031
1.8	Registered Nurses: Employee Benefits	97,568	2,708	94,860
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	165,240		165,240
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	188,928	0	188,928
1.200	Subtotal: Registered Nurses Expenses	2,388,767		2,386,059
1.12	Licensed Practical Nurses: Salaries	1,927,832		1,927,832
1.13	Licensed Practical Nurses: Employee Benefits	97,105	2,695	94,410
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	164,455		164,455
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	144,503	0	144,503
1.300	Subtotal: Licensed Practical Nurses Expenses	2,333,895		2,331,200
1.17	Certified Nurse Aides: Salaries	3,177,933		3,177,933
1.18	Certified Nurse Aides: Employee Benefits	160,071	4,443	155,628
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	271,095		271,095
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	68,058	0	68,058
1.400	Subtotal: Certified Nurse Aides Expenses	3,677,157		3,672,714

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	2,572		2,572
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	2,572		2,572
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,586,529		8,576,456

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	8,586,529		8,576,456

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	173,278		173,278
2.2	Administration: Employee Benefits	8,728	242	8,486
2.3	Administration: Payroll Taxes incl Workers Comp.	14,782		14,782
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	196,788		196,546
2.7	Clerical Staff: Salaries	644,241	7,022	637,219
2.8	Clerical Staff: Employee Benefits	32,450	1,245	31,205
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	54,957	599	54,358
2.10	Clerical Staff: Purchased Service	3,891		3,891
2.200	Subtotal: Clerical Staff Expenses	735,539		726,673
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	236,021		236,021
2.12	Office Supplies	33,913		33,913
2.13	Telecommunications (e.g. Internet, Phone)	90,748		90,748

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	7,652		7,652
2.16	Advertising: Help Wanted	17,752		17,752
2.17	Licenses and Dues: Patient Care Related Portion	7,612	121	7,491
2.18	Continuing Professional Education / Training and Development	810		810
2.19	Accounting Services (Not related to appeals)	0		0
2.20	Insurance: Malpractice & General Liability	17,249		17,249
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0	0	0
2.22	Other A & G Expenses	59	25	34
2.23	Non-Allowable A & G Expenses	1,695,000	1,695,000	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		286,809	286,809
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		725,004	725,004
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		32,029	32,029
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	2,106,816		1,455,512
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,039,143		2,378,731
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		1,858	1,858
2.500	Subtotal: Administrative & General Recoverable Income	0		1,858
200	Total: Net Administrative & General Expenses After Recoverable Income	3,039,143		2,376,873

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Service Charges	59
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	59

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	9,920
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	0
2B.6	Legal: Other	35,550
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	971,000
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	(13,597)
2B.12	State and Federal Income Taxes	18,000
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	296,140
2B.15	User Fee Assessment	374,464
2B.16	Other Non-Allowable A&G Expenses	3,523
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	1,695,000

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	108,763		108,763
3.2	Staff Dev. Coord.: Employee Benefits	5,478	152	5,326
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	9,278		9,278
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	123,519		123,367
3.5	Plant Operation: Salaries	130,648		130,648
3.6	Plant Operation: Employee Benefits	6,581	183	6,398
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,145		11,145

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3.8	Plant Operation: Purchased Service	445,446		445,446
3.9	Plant Operation: Supplies and Expenses	163,663		163,663
3.10	Plant Operation: Utilities	498,626		498,626
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	1,256,109		1,255,926
3.13	Dietician: Salaries	30,645		30,645
3.14	Dietician: Employee Benefits	1,544	43	1,501
3.15	Dietician: Payroll Taxes incl Workers Comp.	2,614		2,614
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	34,803		34,760
3.18	Dietary: Salaries	257,566		257,566
3.19	Dietary: Employee Benefits	12,974	360	12,614
3.20	Dietary: Payroll Taxes incl Workers Comp.	21,972		21,972
3.21	Dietary: Food	480,594		480,594
3.22	Dietary: Purchased Service	530,114		530,114
3.23	Dietary: Supplies and Expenses	53,717		53,717
3.400	Subtotal: Dietary Expenses	1,356,937		1,356,577
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	642,457		642,457
3.28	Housekeeping/Laundry: Supplies and Expenses	51,860		51,860
3.29	Housekeeping/Laundry: Linen and Bedding	25,308		25,308
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	719,625		719,625
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	70,652		70,652

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3.37	Unit Clerk & Medical Records: Employee Benefits	3,559	99	3,460
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,027		6,027
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	80,238		80,139
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	316,199		316,199
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	15,927	442	15,485
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	26,974		26,974
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	2,622		2,622
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	361,722		361,280
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	310,390		310,390
3.49	Social Service Worker: Employee Benefits	15,634	434	15,200
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	26,478		26,478
3.51	Social Service Worker: Purchased Service	12,916		12,916
3.1000	Subtotal: Social Service Worker Expenses	365,418		364,984
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	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	192,611		192,611
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	579,385	579,385	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	771,996		192,611
3.64	Recreational Therapy/Activities: Salaries	377,423		377,423
3.65	Recreational Therapy/Activities: Employee Benefits	19,011	528	18,483
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	32,196		32,196
3.67	Recreational Therapy/Activities: Purchased Service	8,855		8,855
3.68	Recreational Therapy/Activities: Supplies and Expenses	7,311		7,311
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	444,796		444,268
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	1,182		1,182
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	(810)		(810)
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	63,500		63,500
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	258,975	258,975	0
3.88	Personal Protective Equipment	31,786		31,786

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3.89	House Supplies Not Resold	312,198		312,198
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	26,490		26,490
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	693,321		434,346
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,208,484		5,367,883
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	6,208,484		5,367,883

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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	17,563	(214,779)	232,342
4.2	Long-Term Interest Expense SNF-CR	3,030		3,030
4.3	Long-Term Interest Expense REA-CR		296,733	296,733
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	0		0
4.7	Building Insurance Expense REA-CR		23,898	23,898
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		41,494	41,494
4.10	Personal Property Tax Expense SNF-CR	2,941		2,941
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	76,845		76,845
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	1,197,692	1,197,692	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	1,298,071		677,283
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,298,071		677,283

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	19,132,227		17,000,353
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	19,132,227		16,998,495

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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	

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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	19,428,876
1A.2	Other Revenue	505,523
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	19,934,399
1A.4	Salaries and Wages	9,624,741
1A.5	Employee Benefits	484,797
1A.6	Supplies and Other (including Payroll Taxes)	8,705,956
1A.7	Interest Expense	3,030
1A.8	Provision for Bad Debt	296,140
1A.9	Depreciation and Amortization Expenses	17,563
1A.200	Total Operating Expenses	19,132,227
1A.300	Income(Loss) from Operations	802,172
	Non-Operating Income and Expenses	
1A.10	Interest Income	3,330
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	805,502
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	
1A.500	Financial Statement Net Income(Loss)	805,502

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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)	19,937,729
2.2	Total Nursing Expenses (Schedule 3)	8,586,529
2.3	Total Administrative and General Expenses (Schedule 3)	3,039,143
2.4	Total Variable Expenses (Schedule 3)	6,208,484
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,298,071
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	19,132,227
200	Cost Reported Net Income(Loss)	805,502

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)		805,502
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)		805,502

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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	205,731
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	3,830,375
1.6	Less Reserve for Bad Debt	(438,595)
1.100	Subtotal: Net Patient Accounts Receivable	3,391,780
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	2,174,568
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	(318,399)
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	24,741
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	46,536
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	56,981
100	Total Current Assets	5,581,938

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Escrow - Replacement Reserve	2,317
1A.2	Escrow - Property Insurance	31,791
1A.3	Rent Receivable	22,873
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	56,981
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	10,968
2.4	Equipment	62,742
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	73,710

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	650,000
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	16,000
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	666,000

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1		
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	0

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	6,321,648

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	826,176
5.2	Accrued Expenses	86,606
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	12,064
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	23,604
5.7	Accrued Salaries and Payroll Liabilities	377,166
5.8	State and Federal Taxes Payable	11,412
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
500	Total Current Liabilities	1,337,028

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	0

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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	1,337,028

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	0	0	0	4,123,544	4,123,544
8C.2	Prior Period Adjustment(s)				55,574	55,574
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)				805,502	805,502
8C.7	Dividends Paid				0	0
8C.100	Owner's Equity Balance: Current Year	0	0	0	4,984,620	4,984,620

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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 Adjustments	55,574
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	55,574
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)	6,321,648

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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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	24,388	0	0	24,388	(12,200)	(1,220)	(13,420)	10,968
1.4	Equipment	1,238,473	0	0	1,238,473	(1,160,164)	(15,567)	(1,175,731)	62,742
1.5	Software/Limited Life Assets	77,267	0	0	77,267	(76,491)	(776)	(77,267)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	1,340,128	0	0	1,340,128	(1,248,855)	(17,563)	(1,266,418)	73,710

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	0	0	0	0	0				
2.2	Land REA-CR	8,591	0	0	0	0	8,591				
2.3	Building SNF-CR	0	0	0	0	0	0	0.00%	0	0	0
2.4	Building REA-CR	2,383,197	0	0	0	0	2,383,197	0.00%		59,580	59,580
2.5	Improvements SNF-CR	1,963,369	0	0	0	0	1,963,369	5.00%	1,220	0	1,220
2.6	Improvements REA-CR	1,417,423	0	54,035	0	0	1,471,458	5.00%		70,844	70,844
2.7	Equipment SNF-CR	1,438,486	0	0	0	0	1,438,486	10.00%	15,567	0	15,567

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2.8	Equipment REA-CR	729,373	0	0	0	0	729,373	10.00%		78,341	78,341
2.9	Software/Limited Life Assets SNF-CR	1	0	0	0	0	1	33.33%	776	0	776
2.10	Software/Limited Life Assets REA-CR	18,059	0	0	0	0	18,059	33.33%		6,014	6,014
200	Total Claimed Fixed Assets	7,958,499	0	54,035	0	0	8,012,534		17,563	214,779	232,342

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1947
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	2,688,400
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?	110
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	50,342
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	31,736
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	1.6
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)	438,438

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	805,502
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(983,882)
200	Net Cash from Operating Activities	(178,380)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	0
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	0

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	(54,327)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(54,327)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(232,707)
500	Cash and Cash Equivalents (End of Year)	205,731

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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	09/02/2020	194			194	204
1.2	09/02/2022	194	0		194	204
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.	194				
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	1,910	2,617		3,587		34,465
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)	21	16		5		656
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,931	2,633	0	3,592	0	35,121

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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
	14,299							56,878
								0
								0
								0
								0
								0
								0
								0
	143							841
								0
								0
								0
0	14,442	0	0	0	0	0	0	57,719

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	236
3.2	0140.1	Number of MassHealth Admissions During Year	13
3.3	0150.0	Number of Discharges During Year	213
3.4	0190.0	Average Length of Stay	271
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	215
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	170

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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	1,607,634	35,495.0	1,433,019	35,134.0	2,284,532	106,801.0
1.2	Total Overtime Wages	244,535	3,506.0	398,546	6,451.0	587,501	17,017.0
1.3	Total Shift Differential	84,862		96,267		305,900	
1.4	Total Other Differentials						
100	Total	1,937,031	39,001.0	1,927,832	41,585.0	3,177,933	123,818.0

<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	3.00	3.00	2.50	5.50	5.50
2.2	Licensed Practical Nurses	3.00	3.00	2.50	5.50	5.50
2.3	Certified Nurse Aides	2.00	2.00	2.50	4.50	4.50

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.4	2,836.0
3.2	Plant Operations	2	2.0	4,224.0
3.3	Dietary Staff	6	6.2	12,927.0
3.4	Dietician	1	0.4	761.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	1.6	3,267.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	3.3	6,861.0
3.9	Social Services Staff	3	3.4	7,032.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	9	8.8	18,381.0
3.14	Administration and Officers	1	1.0	2,128.0
3.15	Security Staff			
3.16	Clerical Staff	9	9.3	19,325.0
3.17	Director of Nurses	1	1.1	2,187.0
3.18	Registered Nurses	19	18.8	39,001.0
3.19	Licensed Practical Nurses	20	20.0	41,585.0
3.20	Certified Nurse Aides	60	59.5	123,818.0
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	137	136.7	284,333.0

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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	Other		24.3	1,625	531.5	40,646				
4.3	CONNECTRN INC	TGKV	1,608.4	126,578	1,066.6	71,885	1,028.4	36,662		
4.4	GLC On-The-Go, Inc.	T0QZ	453.4	39,113						
4.5	JFS Secured Staffing Inc	TCPD	56.4	4,059	32.9	2,159	112.5	3,942		
4.6	Mas Medical Staffing, Corp	TJ4S	226.0	17,553	8.1	852	141.7	5,210		
4.7	Norton and Associates Inc	TOWP			400.3	28,961	600.8	22,244		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,368.5	188,928	2,039.4	144,503	1,883.4	68,058	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,368.5	188,928	2,039.4	144,503	1,883.4	68,058	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	Weller	Rennae	LPN	Nursing	191,570			191,570
5.2	Siafa	Chester	LPN	Nursing	155,462			155,462
5.3	Young	Amanda	LPN	Nursing	136,993			136,993
5.4	Marc	Gaelle	LPN	Nursing	136,780			136,780
5.5	Zeliger	Yelena	Program Administrator	Administrative & General	128,048			128,048

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 Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	Capital Lease	M&T Bank Capital	No	06/01/20 19	06/01/2024	60	4,780	249,109	0	0
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
77,931		54,327		06/01/20 24	23,604	0.000%	3,030	0	3,030
					0				0
					0				0
					0				0
					0				0
					23,604		3,030	0	3,030

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
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
04/09/2024 4:20PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/09/2024 4:20PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/09/2024 4:20PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/09/2024 4:20PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	04/09/2024

*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	04/18/2024
2.3	Last Name	Mamary
2.4	First Name	James
2.5	Middle Name	S.
2.6	Title	Owner
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request