SCHEDULE 1 : GENERAL AND OWNERSHIP INFORMATION

Facility Information

Table 1		1
Line #	**Description**	
1.1	Facility Name	BRIARWOOD REHAB & HEALTHCARE CTR
1.2	MassHealth Provider ID	110095565A
1.3	Federal Employer Tax ID	371704048
1.4	VPN	0950202
1.5	Is the above information correct?	Yes
1.6	Facility Number	00831
1.7	CHIA Org ID	12123
1.8	Reporting Period From	01/01/2024
1.9	Reporting Period To	12/31/2024
1.10	Street Address	150 Lincoln Street
1.11	City	Needham
1.12	Zip	02492
1.13	Telephone	+1 (718) 449-4040
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	Is the Management Company/Central Office information correct in Table 1A?	Yes
1.19	List the name of the entity that holds the nursing facility license.	Cedarbridge Financial Services
1.20	Is the Realty Company information correct in Table 1B?	Yes
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

Detail of Management Company/Central Office

Table 1A	1	2
Line #	**Management Company Name**	**CHIA Org ID**
1A.1		
1A.2		
1A.3		
1A.4		

Detail of Realty Company

Table 1B	1	2
Line #	**Realty Company Name**	**CHIA Org ID**
1B.1	Briarwood Property LLC	12130
1B.2		
1B.3		
1B.4		

Detail of Direct and Indirect Owners

Table 2	1	2	3	4
Line #	**Owner Name**	**Owner Address**	**Direct or Indirect**	**% Share**
2.1	Quinto LLC	1608 RT 88, Suite 301, Brick, NJ 08724	Direct	90.000%
2.2	UKR LLC	75 Shady Lane Dr., Lakewood, NJ 08701	Direct	10.000%
2.3	Uri Kahanow	75 Shady Lane Drive,Lakewood,NJ 08701	Indirect	68.300%
2.4	Nachum Rokeach	C/O Marquis Health Services,,LLC PO	Indirect	15.200%
2.5	Yiyzchok Rokowsky	PO BOX 1030,Brick,NJ 08723	Indirect	16.600%
2.6				
2.7				
2.8				
2.9				
2.10				

Detail of Other Facility Information

Table 3	1	2	3	4	5	6	7	8

Line #	Nursing or Residential Care Facility Name	Is this facility in Massachusetts?	MassHealth Provider ID #	DPH License Number	Name of Owner(s)	Direct or Indirect	Facility Address	% Share
3.1	Blueberry Hill	Yes	110099362A	0950307	Various	Direct	75 Brimbal Ave, Beverly, MA 01915	100.000%
3.2	Brentwood	Yes	110098155A	0950259	Various	Direct	56 LIBERTY STREET, Danvers, MA 01923	100.000%
3.3	Cedar View	Yes	110119030A	0950547	Various	Direct	480 Jackson St, Methuen, MA 01844	100.000%
3.4	Chestnut Woods	Yes	110099342A	0950319	Various	Direct	73 Chestnut Street, Saugus, MA 01906	100.000%
3.5	Mont Marie	Yes	110101279A	0950391	Various	Direct	36 LOWER WESTFIELD ROAD, Holyoke, MA 01040	100.000%
3.6	North End	Yes	110129899A	0950688	Various	Direct	70 FULTON STREET, Boston, MA 02109	100.000%
3.7	River Terrace	Yes	110099286A	0950313	Various	Direct	1675 NORTH MAIN STREET, Lancaster, MA 01523	100.000%
3.8	Webster Park	Yes	110098154A	0950262	Various	Direct	56 WEBSTER STREET, Rockland, MA 02370	100.000%
3.9	Cape Cod	Yes		0951108	Various	Direct	838 S Orleans Road, Brewster, MA 02631	100.000%

3.10	Lighthouse	Yes		0951102	Various	Direct	204 Proctor Avenue, Revere, MA 02151	100.000%
3.11	Willow Brook	Yes		0951105	Various	Direct	90 West Street, Wilmington, MA 01887	100.000%
3.12								
3.13								
3.14								
3.15								
3.16								
3.17								
3.18								
3.19								
3.20								

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						
4.9						
4.10						
4.11						
4.12						
4.13						
4.14						
4.15						

Contact Information

Table 5		1
Line #	**Description**	
5.1	Contact Person Name	Matthew S. Bavolack
5.2	Nursing Facility or Firm Name	Baker Tilly Advisory Group, LP
5.3	Title	Principal
5.4	Street Address	66 Hudson Blvd E, Suite 2200
5.5	City	New York
5.6	State	NY
5.7	Zip Code	10001
5.8	Phone Number	+1 (212) 697-6900
5.9	Email Address	Matthew.Bavolack@bakertilly.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 6.1.

Table 6		1
Line #	**Description**	
6.1	[ ] 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.	
6.2	Preparer Name	Matthew S. Bavolack
6.3	Nursing Facility or Firm Name	Baker Tilly Advisory Group, LP
6.4	Title	Principal
6.5	Street Address	66 Hudson Blvd E, Suite 2200
6.6	City	New York
6.7	State	NY
6.8	Zip Code	10001
6.9	Phone Number	+1 (212) 697-6900
6.10	Email Address	Matthew.Bavolack@bakertilly.com
6.11	Type of Accounting Service Performed	Review

SCHEDULE 2 : REVENUE

Nursing Facility Revenue

Table 1		1	2	3
Line #	**Payer**	**Routine Revenue**	**Ancillary Revenue**	**Total Revenue**
1.1	Private Pay	2,305,897	120	2,306,017
1.2	Commercial Managed Care	150,949	6,048	156,997
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	5,362,867	370,692	5,733,559
1.5	Medicare Managed Care (Part C)	1,234,868	23,840	1,258,708
1.6	MassHealth Fee-for-Service	5,744,372	92,889	5,837,261
1.7	MassHealth Managed Care	363,187	3,536	366,723
1.8	Senior Care Options	0	0	0
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	1,257,972	0	1,257,972
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	621,361	(519)	620,842
100	**Total Nursing Facility Revenue**	**17,041,473**	**496,606**	**17,538,079**

Other Nursing Facility Revenue

Table 2		1
Line #	**Description**	**Revenue**
2.1	Total Other Business Revenue	0
2.2	Endowment and Other Non-Recoverable Revenue	819,150
2.3	Laundry Revenue	
2.4	Vending Machine Revenue	
2.5	Recovery of Bad Debts	
2.6	Prior Year Retroactive Revenue	
2.7	Interest Income	36,112
2.8	Nurses' Aide Training Revenue	
2.9	Administrative and General Recoverable Revenue	
2.10	Nursing Recoverable Revenue	
2.11	Variable Recoverable Revenue	47
2.12	Fixed Cost Recoverable Revenue	
200	**Total Other Nursing Facility Revenue**	**855,309**

Detail of Endowment and Non-Recoverable Revenue

Table 3		1	2
Line #	**Description**	**Type**	**Revenue**
3.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Rev>Medicaid>Behavioral Add On	591,650
3.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Rev>Medicaid>Transitional Add On	45,250
3.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Rev>Medicaid>Trach Add On	182,250
3.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
3.5	Other Endowment and Non-Recoverable Revenue		
300	**Total Endowment and Non-Recoverable Revenue**		**819,150**

Total Revenue

Table 4		1
Line #	**Description**	**Total**
400	**Total Revenue**	**18,393,388**

SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
1.1	Director of Nurses: Salaries	196,602			196,602
1.2	Director of Nurses: Employee Benefits	3,089		(825)	2,264
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	19,327			19,327
1.4	Director of Nurses Purchased Service: Per Diem	0			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0			0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)				0
1.100	**Subtotal: Director of Nurses Expenses**	**219,018**	**0**	**(825)**	**218,193**
1.7	Registered Nurses: Salaries	1,508,323			1,508,323
1.8	Registered Nurses: Employee Benefits	23,695		(6,333)	17,362
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	148,277			148,277
1.10	Registered Nurses Purchased Service: Per Diem	0			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0			0
1.200	**Subtotal: Registered Nurses Expenses**	**1,680,295**	**0**	**(6,333)**	**1,673,962**
1.12	Licensed Practical Nurses: Salaries	1,296,484			1,296,484
1.13	Licensed Practical Nurses: Employee Benefits	20,367		(5,443)	14,924
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	127,452			127,452
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0			0
1.300	**Subtotal: Licensed Practical Nurses Expenses**	**1,444,303**	**0**	**(5,443)**	**1,438,860**
1.17	Certified Nurse Aides: Salaries	2,369,079			2,369,079
1.18	Certified Nurse Aides: Employee Benefits	37,217		(9,947)	27,270
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	232,895			232,895
1.20	Certified Nurse Aides Purchased Service: Per Diem	0			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0			0
1.400	**Subtotal: Certified Nurse Aides Expenses**	**2,639,191**	**0**	**(9,947)**	**2,629,244**

1.22	Nurse's Aide Training Administration	0		0	0
1.23	Nursing Education and Training	7,171			7,171
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**	**7,171**	**0**	**0**	**7,171**
1.600	**Subtotal: Total Nursing Expenses Before Recoverable Revenue**	**5,989,978**	**0**	**(22,548)**	**5,967,430**
Less: Nursing Recoverable Revenue					
1.26	Nursing & Director of Nursing Recoverable Revenue			0	0
1.27	Nurses' Aide Training Recoverable Revenue			0	0
1.700	**Subtotal: Nursing & Director of Nursing Recoverable Revenue**			**0**	**0**
100	**Total: Net Nursing Expenses Including Recoverable Revenue**	**5,989,978**	**0**	**(22,548)**	**5,967,430**

Administrative and General Expenses

Table 2		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
2.1	Administration: Salaries	138,648			138,648
2.2	Administration: Employee Benefits	2,178		(582)	1,596
2.3	Administration: Payroll Taxes incl Workers Comp.	13,630			13,630
2.4	Administration: Purchased Service	945,971			945,971
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**	**1,100,427**	**0**	**(582)**	**1,099,845**
2.7	Clerical Staff: Salaries	339,187			339,187
2.8	Clerical Staff: Employee Benefits	5,329		(1,424)	3,905
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	33,344			33,344
2.10	Clerical Staff: Purchased Service	0			0
2.200	**Subtotal: Clerical Staff Expenses**	**377,860**	**0**	**(1,424)**	**376,436**
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	147,651			147,651
2.12	Office Supplies	32,610			32,610
2.13	Telecommunications (e.g. Internet, Phone)	13,488			13,488

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0			0
2.15	Travel: Conventions & Meetings	4,345			4,345
2.16	Advertising: Help Wanted	37,487			37,487
2.17	Licenses and Dues: Patient Care Related Portion	20,952		(7,381)	13,571
2.18	Continuing Professional Education / Training and Development	0			0
2.19	Accounting Services (Not related to appeals)	24,200			24,200
2.20	Insurance: Malpractice & General Liability	129,157			129,157
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0			0
2.22	Other A & G Expenses	20,739		0	20,739
2.23	Non-Allowable A & G Expenses	1,300,939		(1,300,939)	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		11,068		11,068
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)				0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)				0
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**	**1,731,568**	**11,068**	**(1,308,320)**	**434,316**
2.400	**Subtotal: Total Administrative and General Expenses Before Recoverable Revenue**	**3,209,855**	**11,068**	**(1,310,326)**	**1,910,597**
Less: Administrative & General Recoverable Revenue					
2.29	A & G Recoverable Revenue			0	0
2.500	**Subtotal: Administrative & General Recoverable Revenue**			**0**	**0**
200	**Total: Net Administrative & General Expenses After Recoverable Revenue**	**3,209,855**	**11,068**	**(1,310,326)**	**1,910,597**

Detail of Other A&G Expenses

Table 2A	1	2
Line #	**Description**	**Amount**
2A.1	Bank Fees	13,343
2A.2	Background Checks	569
2A.3	ACH/CC Fees	6,827
2A.100	**Subtotal: Other A&G Expenses**	**20,739**

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	**Description**	**Reported Expenses**
2B.1	Advertising: Marketing	4,765
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	92,937
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	151
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	299,132
2B.15	User Fee Assessment	847,704
2B.16	Other Non-Allowable A&G Expenses	56,250
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**	**1,300,939**

Variable Expenses

Table 3		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
3.1	Staff Development Coordinator: Salaries	149,057			149,057

3.2	Staff Dev. Coord.: Employee Benefits	2,342		(626)	1,716
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	14,653			14,653
3.4	Staff Dev. Coord.: Purchased Service	0			0
3.100	**Subtotal: Staff Development Coordinator Expenses**	**166,052**	**0**	**(626)**	**165,426**
3.5	Plant Operation: Salaries	121,130			121,130
3.6	Plant Operation: Employee Benefits	1,903		(509)	1,394
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,908			11,908
3.8	Plant Operation: Purchased Service	104,770			104,770
3.9	Plant Operation: Supplies and Expenses	126,849			126,849
3.10	Plant Operation: Utilities	336,510			336,510
3.11	Plant Operation: Repairs	57,629			57,629
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)				0
3.200	**Subtotal: Plant Operation Expenses**	**760,699**	**0**	**(509)**	**760,190**
3.13	Dietician: Salaries	33,510			33,510
3.14	Dietician: Employee Benefits	526		(141)	385
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,294			3,294
3.16	Dietician: Purchased Service	10,670			10,670
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)				0
3.300	**Subtotal: Dietician Expenses**	**48,000**	**0**	**(141)**	**47,859**
3.18	Dietary: Salaries	567,392			567,392
3.19	Dietary: Employee Benefits	8,914		(2,382)	6,532
3.20	Dietary: Payroll Taxes incl Workers Comp.	55,778			55,778
3.21	Dietary: Food	343,876			343,876
3.22	Dietary: Purchased Service	3,878			3,878
3.23	Dietary: Supplies and Expenses	63,025			63,025
3.400	**Subtotal: Dietary Expenses**	**1,042,863**	**0**	**(2,382)**	**1,040,481**
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	465,939			465,939
3.28	Housekeeping/Laundry: Supplies and Expenses	24,902			24,902
3.29	Housekeeping/Laundry: Linen and Bedding	1,812			1,812
3.30	Housekeeping/Laundry: Special Cleaning	0			0

3.500	**Subtotal: Housekeeping/Laundry Expenses**	**492,653**	**0**	**0**	**492,653**
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**	**0**	**0**
3.36	Unit Clerk & Medical Records: Salaries	419,307			419,307
3.37	Unit Clerk & Medical Records: Employee Benefits	6,587		(1,761)	4,826
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	41,220			41,220
3.39	Unit Clerk & Medical Records: Purchased Service	0			0
3.700	**Subtotal: Unit Clerk and Medical Record Expenses**	**467,114**	**0**	**(1,761)**	**465,353**
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	217,296			217,296
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,414		(912)	2,502
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	21,361			21,361
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0			0
3.800	**Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses**	**242,071**	**0**	**(912)**	**241,159**
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**	**0**	**0**
3.48	Social Service Worker: Salaries	145,298			145,298
3.49	Social Service Worker: Employee Benefits	2,283		(610)	1,673
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,284			14,284
3.51	Social Service Worker: Purchased Service	5,900			5,900
3.1000	**Subtotal: Social Service Worker Expenses**	**167,765**	**0**	**(610)**	**167,155**
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**	**0**	**0**
3.56	Indirect Restorative Therapy: Salaries	870			870
3.57	Indirect Restorative Therapy: Employee Benefits	14		(4)	10
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	86			86
3.59	Indirect Restorative Therapy: Consultants	0			0
3.60	Direct Restorative Therapy: Salaries	30,967		(30,967)	0
3.61	Direct Restorative Therapy: Benefits	3,530		(3,530)	0
3.62	Direct Restorative Therapy: Consultants	0		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		0		0
3.1200	**Subtotal: Restorative Therapy Expenses**	**35,467**	**0**	**(34,501)**	**966**
3.64	Recreational Therapy/Activities: Salaries	354,608			354,608
3.65	Recreational Therapy/Activities: Employee Benefits	5,571		(1,489)	4,082
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	34,860			34,860
3.67	Recreational Therapy/Activities: Purchased Service	18,674			18,674
3.68	Recreational Therapy/Activities: Supplies and Expenses	47,877			47,877
3.69	Recreational Therapy/Activities: Transportation	0		0	0
3.1300	**Subtotal: Recreational Therapy/Activities Expenses**	**461,590**	**0**	**(1,489)**	**460,101**
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**	**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**	**0**	**0**
3.78	Travel: Motor Vehicle Expense	70,364		(70,364)	0

3.79	Variable Other Required Education	0			0
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	114,000			114,000
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	190,920			190,920
3.87	Legend Drugs	1,256,242		(1,256,242)	0
3.88	Personal Protective Equipment	4,974			4,974
3.89	House Supplies Not Resold	196,228			196,228
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	18,219			18,219
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**	**1,850,947**	**0**	**(1,326,606)**	**524,341**
3.1700	**Subtotal: Total Variable Expenses Before Recoverable Revenue**	**5,735,221**	**0**	**(1,369,537)**	**4,365,684**
Less: Variable Recoverable Revenue					
3.96	Vending Machine Revenue			0	0
3.97	Laundry Revenue			0	0
3.98	Other Variable Recoverable Revenue			(47)	(47)
3.1800	**Subtotal: Variable Recoverable Revenue**			**(47)**	**(47)**
300	**Total: Net Variable Expenses Including Recoverable Revenue**	**5,735,221**	**0**	**(1,369,584)**	**4,365,637**

Capital & Fixed Cost Expenses

Table 4		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
4.1	Depreciation Expense	106,045		240,386	346,431
4.2	Long-Term Interest Expense SNF-CR	0			0
4.3	Long-Term Interest Expense REA-CR		536,490		536,490
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	32,879			32,879
4.7	Building Insurance Expense REA-CR		132,790		132,790
4.8	Real Estate Tax Expense SNF-CR	110,397			110,397
4.9	Real Estate Tax Expense REA-CR		110,397		110,397
4.10	Personal Property Tax Expense SNF-CR	6,667			6,667
4.11	Personal Property Tax Expense REA-CR				0
4.12	Other Fixed Cost Expenses SNF-CR	0			0
4.13	Other Fixed Cost Expenses REA-CR				0
4.14	Real Property Rent Expense SNF-CR	2,936,197		(2,936,197)	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 Revenue**	**3,192,185**	**779,677**	**(2,695,811)**	**1,276,051**
Less: Capital & Fixed Cost Expense Recoverable Revenue					
4.17	Fixed Cost Recoverable Revenue SNF-CR			0	0
4.18	Fixed Cost Recoverable Revenue REA-CR				0
4.200	**Subtotal: Capital & Fixed Cost Recoverable Revenue**			**0**	**0**
400	**Total: Net Capital & Fixed Cost Expenses Including Recoverable Revenue**	**3,192,185**	**779,677**	**(2,695,811)**	**1,276,051**

Total Combined Expenses Before Recoverable Revenue

Table 5		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
500	**Total Combined Expenses Before Recoverable Revenue**	**18,127,239**	**790,745**	**(5,398,222)**	**13,519,762**

Total Combined Expenses Net of Recoverable Revenue

Table 6		1	2	3	4
Line #	**Description**	**Reported Expenses**	**Add-backs**	**Non-Allowable Expenses**	**Total Allowable Expenses**
600	**Total Combined Expenses Net of Recoverable Revenue**	**18,127,239**	**790,745**	**(5,398,269)**	**13,519,715**

Detail of Related Party Transactions							
Table 7	1	2	3	4	5	6	7
Line / Column #	**Name of Entity/Person Providing Goods/Services**	**List Goods /Services Provided**	**Cost to Related Party**	**Mark Up**	**Cost to Nursing Facility**	**Expense Line Posted**	**Name of Owner or Related Party**
7.1	Briarwood Property LLC	Rental Property	1,045,865	1,890,332	2,936,197	S.3 : L.4.14 : C.1	Quinto Nexgen LLC
7.2	Marquis Health Services LLC	Executive Fees	8,400	0	8,400	S.3 : L.2.22 : C.1	Quinto Nexgen LLC
7.3	Clinical Consulting Associates	Clinical Consultants	175,200	0	175,200	S.3 : L.3.86 : C.1	Quinto Nexgen LLC
7.4	Marquis Health Services LLC / Cedarbridge Care Services LLC	Consulting Fees	925,204	0	925,204	S.3 : L.2.4 : C.1	Quinto Nexgen LLC
7.5					0		
7.6					0		
7.7					0		
7.8					0		
7.9					0		
7.10					0		
7.11					0		
7.12					0		
7.13					0		
7.14					0		
7.15					0		

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**

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	17,538,079
1A.2	Other Revenue	47
1A.3	Net Assets Released from Restriction	
1A.100	**Total Operating Revenue**	**17,538,126**
1A.4	Salaries and Wages	7,887,758
1A.5	Employee Benefits	126,959
1A.6	Supplies and Other (including Payroll Taxes)	9,707,345
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	299,132
1A.9	Depreciation and Amortization Expenses	106,045
1A.200	**Total Operating Expenses**	**18,127,239**
1A.300	**Income(Loss) from Operations**	**(589,113)**
	Non-Operating Income and Expenses	
1A.10	Interest Income	36,112
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(Expenses)	819,150
1A.400	**Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles**	**266,149**
1A.15	Provision for Income Tax	0
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	**Financial Statement Net Income(Loss)**	**266,149**

Detail of Extraordinary Items

Table 1C	1	2
Line #	**Description**	**Amount**
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.100	**Subtotal: Cumulative Extraordinary Items**	**0**

Detail of Changes in Accounting Principles

Table 1D	1	2
Line #	**Description**	**Amount**
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.100	**Subtotal: Cumulative Changes in Accounting Principles**	**0**

Cost Reported Statement of Operations

Table 2		1
Line #	**Description**	**Reported**
2.1	Total Revenues (Schedule 2)	18,393,388
2.2	Total Nursing Expenses (Schedule 3)	5,989,978
2.3	Total Administrative and General Expenses (Schedule 3)	3,209,855
2.4	Total Variable Expenses (Schedule 3)	5,735,221
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	3,192,185
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	**Subtotal: Total Facility Expenses**	**18,127,239**
200	**Cost Reported Net Income(Loss)**	**266,149**

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)		266,149
3.2	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		266,149
3.100	**Variance**		**0**
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Reconciling Item		
3.200	**Total Reconciling Items**		**0**
300	**Variance**		**0**

Reconciliation Between Financial Statement (Table 1) and Separately Provided Financial Statement

Table 4		1	2
Line #	**Description**	**Describe Reconciling Item**	**Amount**
4.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		266,149
4.2	Net Income(Loss) on Separately Provided Financial Statement		266,153
4.100	**Variance**		**(4)**
4.3	Reconciling Item	Rounding	(4)
4.4	Reconciling Item		
4.5	Reconciling Item		
4.6	Reconciling Item		
4.200	**Total Reconciling Items**		**(4)**
400	**Variance**		**0**

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	1,538,996
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	2,979,493
1.6	Less Reserve for Bad Debt	(706,972)
1.100	**Subtotal: Net Patient Accounts Receivable**	**2,272,521**
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	298,492
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	80,342
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	15,860
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	413,779
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	3,508
100	**Total Current Assets**	**4,623,498**

Detail of Other Current Assets

Table 1A	1	2
Line #	**Description**	**Account Balance**
1A.1	Current Receivables>Electric>Security Deposit	1,008
1A.2	Due To/(From)>RFMS	2,500
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	**Subtotal: Other Current Assets**	**3,508**

Non-Current Fixed Assets

Table 2		1
Line #	**Description**	**Account Balance**
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	1,044,447
2.4	Equipment	71,802
2.5	Software/Limited Life Assets	5,277
2.6	Motor Vehicles	0
200	**Total Non-Current Fixed Assets**	**1,121,526**

Other Non-Current Assets

Table 3		1
Line #	**Description**	**Account Balance**
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	500,000
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**	**500,000**

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	**Description**	**Account Balance**
3A.1	Due To/(From)>Marquis	500,000
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**	**500,000**

Total Assets

Table 4		1
Line #	**Description**	**Account Balance**
400	**Total Assets**	**6,245,024**

Current Liabilities

Table 5		1
Line #	**Description**	**Account Balance**
5.1	Trade Payables	4,544,925
5.2	Accrued Expenses	62,864
5.3	Due to Insurance Payers	(876)
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	535,942
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	411,618
500	**Total Current Liabilities**	**5,554,473**

Detail of Other Current Liabilities

Table 5A	1	2
Line #	**Description**	**Account Balance**
5A.1	Current Payables>Provider Tax	224,078
5A.2	Current Payables>Resident Funds	38,210
5A.3	Current Payables>Resident Security Deposits	91,360
5A.4	Current Payables>Resident Refunds	23,422
5A.5	Current Payables>Staff Sunshine Fund-Briarwood	4,870
5A.6	Current Payables>401k Employer Match	18,586
5A.7	Current Payables>Misc. PR Deduction>401k	8,508
5A.8	Due To/(From)>Vendor	2,584
5A.9		
5A.10		
5A.100	**Subtotal: Other Current Liabilities**	**411,618**

Non-Current Liabilities

Table 6		1
Line #	**Description**	**Account Balance**
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	507
6.3	Other Long-Term Debt	0
600	**Total Non-Current Liabilities**	**507**

Total Liabilities

Table 7		1
Line #	**Description**	**Account Balance**
700	**Total Liabilities**	**5,554,980**

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

Table 8

Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	**Description**	**Amount**
8B.1	Owner's Equity Balance: Prior Year	2,201,890
8B.2	Prior Period Adjustment(s)	(1,777,995)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	266,149
8B.5	Proprietor/Partner Drawings	0
8B.100	**Owner's Equity Balance: Current Year**	**690,044**

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 Audit Adjustment(s)	(1,777,995)
8D.2		
8D.3		
8D.4		
8D.5		
8D.100	**Subtotal: Prior Period Adjustments**	**(1,777,995)**

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)**	**6,245,024**

Detail of Related Party Debt

Table 10	1	2	3	4	5	6	7	8
Line #	**Description of Related Loan**	**Borrower**	**Related Party Name**	**Related Party Address**	**Related Party Relationship**	**Principal Loan Amount**	**Payments During Reporting Year**	**Interest % on Loan**
10.1	Intercompany Due to/from	Due To/ (From)>River Terrace>Shared Staff	River Terrace		Common Ownership	(71)	0	0.000%
10.2	Intercompany Due to/from	Due To/ (From)>Cedar View>Operator	Cedar View		Common Ownership	(286)	0	0.000%
10.3	Intercompany Due to/from	Due To/ (From)>Canterbury>Operator	Canterbury		Common Ownership	(150)	0	0.000%
10.4								
10.5								
10.6								
10.7								
10.8								
10.9								
10.10								
10.11								
10.12								
10.13								
10.14								
10.15								
10.16								
10.17								
10.18								
10.19								
10.20								

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	0
1.3	Improvements	1,827,751	0		1,827,751	(683,118)	(100,186)	(783,304)	1,044,447
1.4	Equipment	321,321	0	(5,762)	315,559	(240,170)	(3,587)	(243,757)	71,802
1.5	Software/Limited Life Assets	23,358	0		23,358	(15,809)	(2,272)	(18,081)	5,277
1.6	Motor Vehicles				0	0	0	0	0
100	**Total**	**2,172,430**	**0**	**(5,762)**	**2,166,668**	**(939,097)**	**(106,045)**	**(1,045,142)**	**1,121,526**

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	11
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**	**Add-backs**	**Non-Allowable Expenses**	**Claimed Net Depreciation Expense**
2.1	Land SNF-CR	0					0					
2.2	Land REA-CR	1,600,000					1,600,000					
2.3	Building SNF-CR	0					0	2.50%	0			0
2.4	Building REA-CR	9,615,444					9,615,444	5.00%		240,386		240,386
2.5	Improvements SNF-CR	1,920,133					1,920,133	5.00%	100,186			100,186
2.6	Improvements REA-CR	0					0	5.00%				0

2.7	Equipment SNF-CR	272,294				(5,762)	266,532	10.00%	3,587			3,587
2.8	Equipment REA-CR	700,000					700,000	10.00%				0
2.9	Software/Limited Life Assets SNF-CR	23,357					23,357	33.33%	2,272			2,272
2.10	Software/Limited Life Assets REA-CR	0					0	33.33%				0
200	**Total Claimed Fixed Assets**	**14,131,228**	**0**	**0**	**0**	**(5,762)**	**14,125,466**		**106,045**	**240,386**	**0**	**346,431**

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?	01/01/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	3,990,000
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?	66
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	45,920
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	17,541
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?	1.9
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

Changes in Facility or Realty Company Ownership

Table 4	1	2	3	4	5
Line #	**Type of Ownership Change**	**Transaction Date**	**Purchased From**	**Purchased By**	**Sale Price**
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	**Description**	**Reported**
1.1	Cash and Cash Equivalents (Beginning of Year)	264,689

Cash Flows from Operating Activities

Table 2		1
Line #	**Description**	**Reported**
2.1	Change in Net Assets (Net Income)	2,127,810
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(853,503)
200	**Net Cash from Operating Activities**	**1,274,307**

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	0
4.3	Cash Flows from Other Financing Activities	0
400	**Net Cash from Financing Activities**	**0**

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	**Description**	**Reported**
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,274,307
500	**Cash and Cash Equivalents (End of Year)**	**1,538,996**

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5
Line #	**DPH Licensure Issue Date**	**Skilled Nursing (Level I,II, & III) Beds**	**Residential Care (Level IV) Beds**	**Total Licensed Beds**	**Constructed Capacity**
1.1	12/31/2023	120	0	120	120
1.2				0	
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.	120			
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	4,317	461		6,786	2,495	23,256
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)	55					433
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	**Total**	**4,372**	**461**	**0**	**6,786**	**2,495**	**23,689**

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**
1,164							1,913	**40,392**
								0
								0
								0
								0
								0
								0
								0
130							3	**621**
								0
								0
								0
1,294	**0**	**0**	**0**	**0**	**0**	**0**	**1,916**	**41,013**

Patient Statistics - Summary

Table 3			1
Line #	**Account**	**Description**	**Reported**
3.1	0140.0	Number of Admissions During Year	577
3.2	0140.1	Number of MassHealth Admissions During Year	51
3.3	0150.0	Number of Discharges During Year	576
3.4	0190.0	Average Length of Stay	71
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	395
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	114

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

Detail of Staff Nursing Services Wages and Hours

Table 1		1	2	3	4	5	6
Line #	**Description**	**RN Wages**	**RN Hours**	**LPN Wages**	**LPN Hours**	**CNA Wages**	**CNA Hours**
1.1	Total Base Wages	1,032,919	18,762.0	1,058,837	26,167.0	1,889,775	82,698.0
1.2	Total Overtime Wages	452,353	5,808.0	211,484	3,492.0	399,892	11,612.0
1.3	Total Shift Differential	23,051		26,163		79,412	
1.4	Total Other Differentials	0		0		0	
100	**Total**	**1,508,323**	**24,570.0**	**1,296,484**	**29,659.0**	**2,369,079**	**94,310.0**

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	**Description**	**Median Hourly Shift Differential: Weekday Evening**	**Median Hourly Shift Differential: Weekday Night**	**Median Hourly Shift Differential: Weekend Day**	**Median Hourly Shift Differential: Weekend Evening**	**Median Hourly Shift Differential: Weekend Night**
2.1	Registered Nurses	1.00	2.00	1.00	2.00	3.00
2.2	Licensed Practical Nurses	1.00	2.00	1.00	2.00	3.00
2.3	Certified Nurse Aides	1.00	2.00	2.00	2.00	3.00

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	2	1.9	3,965.0
3.2	Plant Operations	2	1.8	3,849.0
3.3	Dietary Staff	12	12.1	25,186.0
3.4	Dietician	1	0.4	758.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	5	4.9	10,237.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	2.1	4,376.0
3.9	Social Services Staff	3	2.6	5,396.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.0	19.0
3.12	Restorative Therapy - Indirect Staff	1	0.3	665.0
3.13	Recreational Staff	7	7.5	15,558.0
3.14	Administration and Officers	1	0.9	1,776.0
3.15	Security Staff			
3.16	Clerical Staff	5	5.3	10,971.0
3.17	Director of Nurses	2	2.0	4,218.0
3.18	Registered Nurses	12	11.8	24,570.0
3.19	Licensed Practical Nurses	14	14.2	29,659.0
3.20	Certified Nurse Aides	45	45.2	94,310.0
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**	**115**	**112.8**	**235,513.0**

Detail of Purchased Nursing Services

Table 4	1	2	3	4	5	6	7	8	9	10
Line #	**Temporary Nursing Services Agency Name**	**DPH Registration #**	**RN Total Hours of Service**	**RN Total Charges**	**LPN Total Hours of Service**	**LPN Total Charges**	**CNA Total Hours of Service**	**CNA Total Charges**	**DON Total Hours of Service**	**DON Total Charges**
Unregistered Temporary Nursing Service Agencies										
4.1	**Total Unregistered Temporary Nursing Service Agencies**									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	**Subtotal: Registered Temporary Nursing Service Agencies**		**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
400	**Total Temporary Nursing Service Agency Expenses**		**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**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	Durelus	Gerstrude	RN	Nursing	284,156			**284,156**
5.2	Atta-Poku	Augustine	RN	Nursing	219,373			**219,373**
5.3	Deane	Jennifer	DON	Nursing	193,873			**193,873**
5.4	Nsereko	Kulsum	RN	Nursing	168,763			**168,763**
5.5	Ugonma	Christina	LPN	Nursing	165,108			**165,108**

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

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

Mortgages and Notes Supporting Fixed Assets

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	**Type of Notes Payable**	**Lender Name**	**Related Party**	**Date Mortgage Acquired**	**Due Date**	**Number of Months Amortized**	**Monthly Payments**	**Original Loan Amount**	**Mortgage Acquisition Costs**	**Amortization of Mortgage Acquisition Costs**
1.1										
1.2										
1.3										
1.4										
1.5										
1.6										
1.7										
1.8										
1.9										
1.10										
1.11										
1.12										
1.13										
1.14										
1.15										
1.16										
1.17										
1.18										
1.19										
1.20										
100	**TOTALS**								**0**	**0**

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	**Beginning Balance - New Loans**	**Principal Payments**	**Pay Off Amount**	**Pay Off Date**	**Ending Loan Balance: Dec 31**	**Interest Rate %**	**Interest Expense**	**Period Expenses**	**Total Amortization, Interest and Period Expenses**
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0	0.000%			0
					0		**0**	**0**	**0**

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	0.000%	
2.2							0	0.000%	
2.3							0	0.000%	
2.4							0	0.000%	
2.5							0	0.000%	
2.6							0	0.000%	
2.7							0	0.000%	
200	**Total Working Capital Interest**						**0**		**0**

SCHEDULE 12 : FOOTNOTES AND FINANCIAL STATEMENTS

Footnotes and Explanations

This section is used to provide detail to any of the information included in this report.

Table 1	1
Line #	**Comments/Notes**
1.1	(Schedule 1 Table 6 Line 11) Cost Report Preparation
1.2	
1.3	

Financial Statements

Providers must send financial statements (audited, unaudited, reviewed, or compiled financial statements) to **data@chiamass.gov**. 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):

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 send applicable statements for either A, B, or C to **data@chiamass.gov**. If audited financial statements are obtained, select option A. If externally prepared unaudited financial statements are obtained, select option B. If neither A nor B were obtained, select option C.

C) Internally Prepared Financial Statements: (i.e., documentation of reported costs) for the reporting period as required by 957 CMR 7.00.

Note: Providers need to send financial statements to data@chiamass.gov. In the email title, please include the facility name, cost reporting year, and option selected above. For example, an acceptable email title would be "Facility Name_20XX_A) Audited Financial Statements" or "Facility Name_20XX_B) Unaudited Financial Statements" or "Facility Name_20XX_C) Internally Prepared Financial Statements." Please also name the financial statement attachment using the same naming convention as the email title.

Skilled Nursing Facility Cost Report

BRIARWOOD REHAB & HEALTHCARE CTR

Filing Year: 2024

Date: 12/08/2025

Time: 1:47 PM

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