

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

SCHEDULE 1 : GENERAL 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	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	150 Lincoln Street
1.11	City	Needham
1.12	Zip	02492
1.13	Telephone	+1 (781) 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	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Cedarbridge Financial Services
1.20	List realty company names as reported on each realty company cost report.	Briarwood Property, 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

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	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						

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,130,545	1,272	3,131,817
1.2	Commercial Managed Care	177,263	23,311	200,574
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	6,869,962	234,025	7,103,987
1.5	Medicare Managed Care (Part C)	1,219,030	32,287	1,251,317
1.6	MassHealth Fee-for-Service	4,305,160	(22)	4,305,138
1.7	MassHealth Managed Care	179,338	(5,316)	174,022
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	1,002,332	0	1,002,332
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	565,933	3	565,936
100	Total Nursing Facility Revenue	17,449,563	285,560	17,735,123

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		

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	682,312
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	64
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	16,000
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	438
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	698,814

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)	Rev>Barber & Beauty	419
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Stimulus	535,592
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID	119,501
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Rev>Medicaid>COVID Sick Pay Reimbursement	26,800
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		682,312

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	18,433,937

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

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	168,228		168,228
1.2	Director of Nurses: Employee Benefits	7,779	1,243	6,536
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	17,639		17,639
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	193,646		192,403
1.7	Registered Nurses: Salaries	1,506,358		1,506,358
1.8	Registered Nurses: Employee Benefits	69,652	11,126	58,526
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	157,948		157,948
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	#Error	0
1.200	Subtotal: Registered Nurses Expenses	1,733,958		1,722,832
1.12	Licensed Practical Nurses: Salaries	1,127,574		1,127,574
1.13	Licensed Practical Nurses: Employee Benefits	52,137	8,328	43,809
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	118,231		118,231
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	1,297,942		1,289,614
1.17	Certified Nurse Aides: Salaries	1,981,447		1,981,447
1.18	Certified Nurse Aides: Employee Benefits	91,620	14,635	76,985
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	207,763		207,763
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	2,280,830		2,266,195

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	5,116		5,116
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	5,116		5,116
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,511,492		5,476,160

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	5,511,492		5,476,160

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	258,036		258,036
2.2	Administration: Employee Benefits	11,931	1,906	10,025
2.3	Administration: Payroll Taxes incl Workers Comp.	27,056		27,056
2.4	Administration: Purchased Service	958,948		958,948
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	1,255,971		1,254,065
2.7	Clerical Staff: Salaries	332,006		332,006
2.8	Clerical Staff: Employee Benefits	15,351	2,452	12,899
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	34,812		34,812
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	382,169		379,717
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	135,382		135,382
2.12	Office Supplies	39,440		39,440
2.13	Telecommunications (e.g. Internet, Phone)	11,726		11,726

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,730		3,730
2.16	Advertising: Help Wanted	18,933		18,933
2.17	Licenses and Dues: Patient Care Related Portion	23,375	1,856	21,519
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	24,077		24,077
2.20	Insurance: Malpractice & General Liability	213,406		213,406
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	37,393	28,234	9,159
2.23	Non-Allowable A & G Expenses	1,246,216	1,246,216	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		91,150	91,150
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	1,753,678		568,522
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,391,818		2,202,304
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		16,000	16,000
2.500	Subtotal: Administrative & General Recoverable Income	0		16,000
200	Total: Net Administrative & General Expenses After Recoverable Income	3,391,818		2,186,304

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Executive Fees	21,600
2A.2	SEP & Collateral Contract Expense	7,800
2A.3	Bank Fees	7,685
2A.4	Background Checks	308
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	37,393

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	17,329
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	50,975
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	5,530
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	290,576
2B.15	User Fee Assessment	689,889
2B.16	Other Non-Allowable A&G Expenses	191,917
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	1,246,216

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	88,268		88,268
3.2	Staff Dev. Coord.: Employee Benefits	4,081	652	3,429
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	9,255		9,255
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	101,604		100,952
3.5	Plant Operation: Salaries	131,315		131,315
3.6	Plant Operation: Employee Benefits	6,072	970	5,102
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	13,769		13,769

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

3.8	Plant Operation: Purchased Service	105,266		105,266
3.9	Plant Operation: Supplies and Expenses	51,403		51,403
3.10	Plant Operation: Utilities	425,421		425,421
3.11	Plant Operation: Repairs	21,950		21,950
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		0	0
3.200	Subtotal: Plant Operation Expenses	755,196		754,226
3.13	Dietician: Salaries	75,764		75,764
3.14	Dietician: Employee Benefits	3,503	560	2,943
3.15	Dietician: Payroll Taxes incl Workers Comp.	7,944		7,944
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	87,211		86,651
3.18	Dietary: Salaries	617,537		617,537
3.19	Dietary: Employee Benefits	28,554	4,561	23,993
3.20	Dietary: Payroll Taxes incl Workers Comp.	64,751		64,751
3.21	Dietary: Food	463,040		463,040
3.22	Dietary: Purchased Service	7,800		7,800
3.23	Dietary: Supplies and Expenses	88,826		88,826
3.400	Subtotal: Dietary Expenses	1,270,508		1,265,947
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	435,106		435,106
3.28	Housekeeping/Laundry: Supplies and Expenses	27,228		27,228
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	462,334		462,334
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	467,148		467,148

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	21,600	3,450	18,150
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	48,982		48,982
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	537,730		534,280
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	228,422		228,422
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,562	1,687	8,875
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	23,951		23,951
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	262,935		261,248
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	159,520		159,520
3.49	Social Service Worker: Employee Benefits	7,376	1,178	6,198
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	16,726		16,726
3.51	Social Service Worker: Purchased Service	400		400
3.1000	Subtotal: Social Service Worker Expenses	184,022		182,844
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	0		0
3.60	Direct Restorative Therapy: Salaries	62,546	62,546	0

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

3.61	Direct Restorative Therapy: Benefits	9,450	9,450	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	71,996		0
3.64	Recreational Therapy/Activities: Salaries	215,411		215,411
3.65	Recreational Therapy/Activities: Employee Benefits	9,960	1,591	8,369
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	22,587		22,587
3.67	Recreational Therapy/Activities: Purchased Service	7,290		7,290
3.68	Recreational Therapy/Activities: Supplies and Expenses	40,636		40,636
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	295,884		294,293
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	25,872		25,872
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	66,000		66,000
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	247,016		247,016
3.87	Legend Drugs	1,451,785	1,451,785	0
3.88	Personal Protective Equipment	30,722		30,722

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

3.89	House Supplies Not Resold	195,114		195,114
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	18,385		18,385
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	2,034,894		583,109
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,064,314		4,525,884
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		438	438
3.1800	Subtotal: Variable Recoverable Income	0		438
300	Total: Net Variable Expenses Including Recoverable Income	6,064,314		4,525,446

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

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	106,507	(240,386)	346,893
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		566,381	566,381
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	42,452		42,452
4.7	Building Insurance Expense REA-CR		104,029	104,029
4.8	Real Estate Tax Expense SNF-CR	105,600		105,600
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	7,943		7,943
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	1,032,000	1,032,000	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	1,294,502		1,173,298
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	1,294,502		1,173,298

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	16,262,126		13,377,646
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	16,262,126		13,361,208

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

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	17,735,123
1A.2	Other Revenue	163,158
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	17,898,281
1A.4	Salaries and Wages	7,357,034
1A.5	Employee Benefits	340,178
1A.6	Supplies and Other (including Payroll Taxes)	8,167,831
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	290,576
1A.9	Depreciation and Amortization Expenses	106,507
1A.200	Total Operating Expenses	16,262,126
1A.300	Income(Loss) from Operations	1,636,155
	Non-Operating Income and Expenses	
1A.10	Interest Income	64
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	535,592
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	2,171,811
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	2,171,811

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	18,433,937
2.2	Total Nursing Expenses (Schedule 3)	5,511,492
2.3	Total Administrative and General Expenses (Schedule 3)	3,391,818
2.4	Total Variable Expenses (Schedule 3)	6,064,314
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,294,502
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	16,262,126
200	Cost Reported Net Income(Loss)	2,171,811

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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)		2,171,811
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)		2,171,811

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	386,418
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	1,950,094
1.6	Less Reserve for Bad Debt	(856,616)
1.100	Subtotal: Net Patient Accounts Receivable	1,093,478
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	15,291
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	254,284
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	1,650
100	Total Current Assets	1,751,121

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Current Receivables>Insurance-Reimbursed Claim	642
1A.2	Current Receivables>Electric>Security Deposit	1,008
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	1,650
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	954,614
2.4	Equipment	88,539
2.5	Software/Limited Life Assets	3,417
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	1,046,570

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	0
3.4	Construction in Progress	21,270
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	21,270

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	2,818,961

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,106,057
5.2	Accrued Expenses	28,944
5.3	Due to Insurance Payers	819
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	349,902
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	151,941
500	Total Current Liabilities	2,637,663

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Current Payables>Resident Funds	13,920
5A.2	Current Payables>Resident Security Deposits	98,448
5A.3	Current Payables>Resident Refunds	11,572
5A.4	Current Payables>Staff Sunshine Fund-Briarwood	4,870
5A.5	Current Payables>401k Employer Match	15,602
5A.6	Current Payables>Misc. PR Deduction>401k	5,657
5A.7	Due To/(From)>Vendor	1,872
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	151,941

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(788,614)
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	(788,614)

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	1,849,049

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	1,213,756
8B.2	Prior Period Adjustment(s)	(2,415,655)
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	2,171,811
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	969,912

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

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	(2,415,655)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(2,415,655)
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)	2,818,961

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				0
1.2	Building	0			0		0	0	0
1.3	Improvements	1,544,457			1,544,457	(502,905)	(86,938)	(589,843)	954,614
1.4	Equipment	289,739	17,272		307,011	(200,045)	(18,427)	(218,472)	88,539
1.5	Software/Limited Life Assets	17,708			17,708	(13,149)	(1,142)	(14,291)	3,417
1.6	Motor Vehicles	0			0		0	0	0
100	Total	1,851,904	17,272	0	1,869,176	(716,099)	(106,507)	(822,606)	1,046,570

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				
2.2	Land REA-CR	1,600,000					1,600,000				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	9,615,444					9,615,444	2.50%		240,386	240,386
2.5	Improvements SNF-CR	1,636,839					1,636,839	5.00%	86,938	0	86,938
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	240,712		17,272			257,984	10.00%	18,427	0	18,427

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

2.8	Equipment REA-CR	700,000					700,000	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	17,707					17,707	33.33%	1,142	0	1,142
2.10	Software/Limited Life Assets REA-CR	0					0	33.33%		0	0
200	Total Claimed Fixed Assets	13,810,702	0	17,272	0	0	13,827,974		106,507	240,386	346,893

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?	1.8
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)	2,091,131

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	2,171,811
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(3,859,252)
200	Net Cash from Operating Activities	(1,687,441)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(17,272)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(17,272)

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	
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	(1,704,713)
500	Cash and Cash Equivalents (End of Year)	386,418

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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					0	
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	5,876	397		9,413	2,645	20,378
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)	174					380
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	6,050	397	0	9,413	2,645	20,758

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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
693							2,093	41,495
								0
								0
								0
								0
								0
								0
								0
32							2	588
								0
								0
								0
725	0	0	0	0	0	0	2,095	42,083

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

<i>Patient Statistics - Summary</i>			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	636
3.2	0140.1	Number of MassHealth Admissions During Year	96
3.3	0150.0	Number of Discharges During Year	637
3.4	0190.0	Average Length of Stay	66
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	406
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	115

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	1,229,556	13,922.0	903,774	20,169.0	1,639,364	67,492.0
1.2	Total Overtime Wages	276,802	4,158.0	223,800	4,401.0	342,083	11,135.0
1.3	Total Shift Differential	19,676		26,693		84,801	
1.4	Total Other Differentials						
100	Total	1,526,034	18,080.0	1,154,267	24,570.0	2,066,248	78,627.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	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

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	3	1.0	2,535.0
3.2	Plant Operations	3	2.0	3,749.0
3.3	Dietary Staff	20	13.0	26,881.0
3.4	Dietician	2	1.0	1,990.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	11	6.0	11,865.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	3	2.0	4,379.0
3.9	Social Services Staff	3	2.0	4,791.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	1	1.0	1,533.0
3.13	Recreational Staff	16	4.0	9,088.0
3.14	Administration and Officers	2	1.0	1,936.0
3.15	Security Staff			
3.16	Clerical Staff	10	5.0	10,058.0
3.17	Director of Nurses	1	1.0	1,912.0
3.18	Registered Nurses	20	9.0	18,080.0
3.19	Licensed Practical Nurses	26	12.0	24,570.0
3.20	Certified Nurse Aides	64	38.0	78,627.0
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	185	98.0	201,994.0

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024

Time: 1:08 PM

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										
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	Gertrude	RN	Nursing	321,544	0	0	321,544		
5.2	Cohen	David	Administrator	Administrative & General	316,484	0	0	316,484		
5.3	Deane	Jennifer	Director of Nursing	Nursing	219,987	0	0	219,987		
5.4	Lopes	Cristina	LPN Unit Manager	Nursing	172,250	0	0	172,250		
5.5	Chukwu	Pauline	RN	Nursing	160,220	0	0	160,220		

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
6B.6									0
									0

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT

<i>Mortgages and Notes Supporting Fixed Assets</i>										
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										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

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):

Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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
08/03/2023 11:40AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 11:40AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 11:40AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/03/2023 11:40AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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:	08/23/2023

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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Skilled Nursing Facility Cost Report
BRIARWOOD REHAB & HEALTHCARE C
Filing Year: 2022

Date: 01/11/2024
Time: 1:08 PM

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	09/01/2023
2.3	Last Name	Posen
2.4	First Name	Mindee
2.5	Middle Name	
2.6	Title	Authorized Representative
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