

**Skilled Nursing Facility Cost Report****KNOLLWOOD NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

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**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	KNOLLWOOD NURSING CENTER
1.2	MassHealth Provider ID	110026338A
1.3	Federal Employer Tax ID	042696489
1.4	VPN	0920096
1.5	Is the above information correct?	Yes
1.6	Facility Number	00248
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	87 Briarwood Circle
1.11	City	Worcester
1.12	Zip	01606
1.13	Telephone	+1 (508) 853-6910
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
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.	Knollwood Nursing Center
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
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

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
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)

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**Owner Business Information**

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Service Type</b>	<b>Company Name</b>	<b>MassHealth Provider ID</b>	<b>Direct Owner/Partner Names</b>	<b>Indirect Owner/Partner Names</b>	<b>Parent Organization Names</b>
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	3,616,569	2,823	3,619,392
1.2	Commercial Managed Care	6,355		6,355
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	714,652	24,662	739,314
1.5	Medicare Managed Care (Part C)	1,310,770	12,522	1,323,292
1.6	MassHealth Fee-for-Service	1,647,180		1,647,180
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	330,508		330,508
1.9	OneCare	953,557		953,557
1.10	PACE			0
1.11	Medicaid Out-of-State	830,803		830,803
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>9,410,394</b>	<b>40,007</b>	<b>9,450,401</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	10,531,789
3.2	Endowment and Other Non-Recoverable Revenue	2,123,518
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	7,389
3.7	Interest Income	39,160
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	505,517
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	30,692
3.12	Fixed Cost Recoverable Revenue	378,958
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>13,617,023</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment Activity	(1,361,944)
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Interest Rate Swap	1,848,151
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Net Assets Released	788,767
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Golf Tournamnet / A/R Suspense / Donations	40,369
4.5	Other Endowment and Non-Recoverable Revenue		808,175
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>2,123,518</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>23,067,424</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	122,583		122,583
1.2	Director of Nurses: Employee Benefits	9,240	569	8,671
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,356		12,356
1.4	Director of Nurses Purchased Service: Per Diem			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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>144,179</b>		<b>143,610</b>
1.7	Registered Nurses: Salaries	929,806		929,806
1.8	Registered Nurses: Employee Benefits	70,085	4,317	65,768
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	93,725		93,725
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	168,143	#Error	168,143
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,261,759</b>		<b>1,257,442</b>
1.12	Licensed Practical Nurses: Salaries	622,122		622,122
1.13	Licensed Practical Nurses: Employee Benefits	46,893	2,889	44,004
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	62,710		62,710
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	553,918		553,918
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,285,643</b>		<b>1,282,754</b>
1.17	Certified Nurse Aides: Salaries	1,250,709		1,250,709
1.18	Certified Nurse Aides: Employee Benefits	94,274	5,808	88,466
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	126,074		126,074
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	729,607		729,607
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,200,664</b>		<b>2,194,856</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training	16,796		16,796
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>16,796</b>		<b>16,796</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>4,909,041</b>		<b>4,895,458</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>4,909,041</b>		<b>4,895,458</b>

### 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	129,660		129,660
2.2	Administration: Employee Benefits	13,808	602	13,206
2.3	Administration: Payroll Taxes incl Workers Comp.	13,070		13,070
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>156,538</b>		<b>155,936</b>
2.7	Clerical Staff: Salaries	608,781		608,781
2.8	Clerical Staff: Employee Benefits	52,163	1,859	50,304
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	72,498		72,498
2.10	Clerical Staff: Purchased Service	90,356		90,356
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>823,798</b>		<b>821,939</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	79,871		79,871
2.12	Office Supplies	73,485		73,485
2.13	Telecommunications (e.g. Internet, Phone)	60,880		60,880

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	12,827		12,827
2.16	Advertising: Help Wanted	24,563		24,563
2.17	Licenses and Dues: Patient Care Related Portion	23,917	1,047	22,870
2.18	Continuing Professional Education / Training and Development	5,888		5,888
2.19	Accounting Services (Not related to appeals)	40,432		40,432
2.20	Insurance: Malpractice & General Liability			0
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	83,781	17,614	66,167
2.23	Non-Allowable A & G Expenses	562,879	562,879	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)			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
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>968,523</b>		<b>386,983</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,948,859</b>		<b>1,364,858</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		505,517	505,517
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>505,517</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,948,859</b>		<b>859,341</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Resident Expenses	57,596
2A.2	Resident Expenses	15,224
2A.3	Bank Charges	10,857
2A.4	General Corp. Taxes	104
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>83,781</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	49,026
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	16,629
2B.7	Key Person Insurance	
2B.8	Management Company Fees	387,290
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	12,298
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	16,330
2B.15	User Fee Assessment	56,013
2B.16	Other Non-Allowable A&G Expenses	25,293
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>562,879</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>

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3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits		0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	4,726		4,726
3.6	Plant Operation: Employee Benefits	356	22	334
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	476		476
3.8	Plant Operation: Purchased Service	393,855		393,855
3.9	Plant Operation: Supplies and Expenses	127,591		127,591
3.10	Plant Operation: Utilities	500,784		500,784
3.11	Plant Operation: Repairs	48,949		48,949
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>1,076,737</b>		<b>1,076,715</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>0</b>		<b>0</b>
3.18	Dietary: Salaries	447,828		447,828
3.19	Dietary: Employee Benefits	33,755	2,079	31,676
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,141		45,141
3.21	Dietary: Food	306,880		306,880
3.22	Dietary: Purchased Service	45,626		45,626
3.23	Dietary: Supplies and Expenses	47,777		47,777
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>927,007</b>		<b>924,928</b>
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	272,895		272,895
3.28	Housekeeping/Laundry: Supplies and Expenses	49,868		49,868
3.29	Housekeeping/Laundry: Linen and Bedding	9,326		9,326

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3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>332,089</b>		<b>332,089</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries			0
3.37	Unit Clerk & Medical Records: Employee Benefits			0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.			0
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>0</b>		<b>0</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	0		0
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	0		0
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	0		0
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	105,605		105,605
3.49	Social Service Worker: Employee Benefits	7,960	490	7,470
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,645		10,645
3.51	Social Service Worker: Purchased Service			0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>124,210</b>		<b>123,720</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	25,449		25,449
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	310,801	310,801	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>336,250</b>		<b>25,449</b>
3.64	Recreational Therapy/Activities: Salaries	123,446		123,446
3.65	Recreational Therapy/Activities: Employee Benefits	9,305	573	8,732
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,443		12,443
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	6,338		6,338
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>151,532</b>		<b>150,959</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	21,600		21,600
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals	3,969		3,969
3.86	Physician Services: Other			0
3.87	Legend Drugs	274,855	274,855	0
3.88	Personal Protective Equipment	256,552		256,552
3.89	House Supplies Not Resold	237,952		237,952
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	14,189		14,189
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>809,117</b>		<b>534,262</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>3,756,942</b>		<b>3,168,122</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income			
3.97	Laundry Income			
3.98	Other Variable Recoverable Income		30,692	30,692
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>30,692</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>3,756,942</b>		<b>3,137,430</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	2,990,311	(2,671,103)	5,661,414
4.2	Long-Term Interest Expense SNF-CR	1,878,000	1,165,507	712,493
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	307,056	190,521	116,535
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	561,644	348,562	213,082
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	45,935	9,716	36,219
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>5,782,946</b>		<b>6,739,743</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		378,958	378,958
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>378,958</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>5,782,946</b>		<b>6,360,785</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>16,397,788</b>		<b>16,168,181</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>16,397,788</b>		<b>15,253,014</b>

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**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
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	Yes
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?	Yes
1.13	Describe the other business activities:	N/A

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	#Error
2.2	3025.6	Child Day Care Revenue	#Error
2.3	3025.4	Assisted Living Revenue	2,586,236
2.4	3025.5	Outpatient Services Revenue	#Error
2.5	3025.7	Other Special Program Revenue	#Error
2.6	3026.1	Hospital Revenue – Other Business	#Error
2.7	3026.3	Residential Care Revenue	#Error
2.8	3026.2	Other	7,945,553
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>10,531,789</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	#Error	0	
3.2	8041.0	Child Day Care Expenses	#Error	0	
3.3	8045.0	Assisted Living Expenses	1,909,600	1,909,600	
3.4	8046.0	Outpatient Service Expenses	#Error	0	
3.5	8047.0	Chapter 766 Education Program Expenses	#Error	0	
3.6	8048.0	Ventilator Program Expenses	#Error	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	#Error	0	
3.8	8042.0	MS/ALS Program Expenses	#Error	0	
3.9	8050.0	Other Special Program Expenses	#Error	0	
3.10	8060.0	Hospital Expenses - Other Business	#Error	0	
3.11	8065.0	Other	5,256,579	5,256,579	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>7,166,179</b>	<b>7,166,179</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	9,450,401
1B.2	Other Revenue	12,302,889
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>22,542,057</b>
1B.4	Salaries and Wages	4,345,266
1B.5	Employee Benefits	337,839
1B.6	Supplies and Other (including Payroll Taxes)	15,161,728
1B.7	Interest Expense	712,493
1B.8	Provision for Bad Debt	16,330
1B.9	Depreciation and Amortization Expenses	2,990,311
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>23,563,967</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,021,910)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	39,160
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(496,543)</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	23,067,424
2.2	Total Nursing Expenses (Schedule 3)	4,909,041
2.3	Total Administrative and General Expenses (Schedule 3)	1,948,859
2.4	Total Variable Expenses (Schedule 3)	3,756,942
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	5,782,946
2.6	Total Other Business Expenses (Schedule 4)	7,166,179
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>23,563,967</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(496,543)</b>

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<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(496,543)
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)		(496,543)

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	4,822,759
1.2	Short-Term Investments	7,104,318
1.3	Current Portion Assets Whose Use is Limited	5,352,471
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,341,639
1.6	Less Reserve for Bad Debt	(68,106)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,273,533</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	581,266
1.9	Interest Receivable	
1.10	Supply Inventory	183,106
1.11	Other Receivables	589
1.12	Prepaid Interest	174
1.13	Prepaid Insurance	537
1.14	Prepaid Taxes	130,321
1.15	Other Prepaid Expenses	53,564
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
<b>100</b>	<b>Total Current Assets</b>	<b>20,502,638</b>

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

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	2,514,607
2.2	Buildings	33,538,006
2.3	Improvements	8,283,584
2.4	Equipment	1,959,347
2.5	Software/Limited Life Assets	19,676
2.6	Motor Vehicles	102,702
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>46,417,922</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	3,166,797
3.3	Other Deferred Charges and Non-Current Assets	14,258
3.4	Construction in Progress	604,394
3.5	Mortgage Acquisition Costs	960,131
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(20,003)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>940,128</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>4,725,577</b>

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<i>Detail of Other Deferred Charges and Non-Current Assets</i>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Amortization of Bond Premium to Income	14,258
3A.2		
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	14,258
<i>Total Assets</i>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	71,646,137

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<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	885,073
5.2	Accrued Expenses	322,447
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	11,681
5.7	Accrued Salaries and Payroll Liabilities	441,127
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	993,145
5.10	Other Current Liabilities	41,657,136
<b>500</b>	<b>Total Current Liabilities</b>	<b>44,310,609</b>



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<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1	A/R - Advances On Refundable Portion Of	(666,665)
5A.2	Lease Payable ST - Bladder Scanner	2,983
5A.3	Bond Payable Series 2022 - S/T	1,340,000
5A.4	Premium On Bonds	1,495,948
5A.5	Refundable Priority List Deposits	12,000
5A.6	Refundable Entrance Fees After Vacating	1,639,949
5A.7	Future Service Obligation - S/T	77,595
5A.8	Lease Payable L/T - Bladder Scanner	2,376
5A.9	Priority Deposits	303,000
5A.10	Deposits For RLC- 10%	223,849
5A.11	AL Advance Deposits	15,000
5A.12	Future Service Obligation - L/T	18,437
5A.13	Deferred Revenue- Turnover	15,023,496
5A.14	Accum Amortization- Leasehold	(7,582,693)
5A.15	Deferred Revenues	46,128,722
5A.16	Accum Amortization- Deferred Revenue	(15,757,763)
5A.17	Loss on Debt Refinancing - Series 2004/	(619,098)
5A.18	Non-refundable entrance fees reclass	(32,171)
5A.19	Refundable entrance fees reclass	32,171
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>41,657,136</b>
<b>Non-Current Liabilities</b>		
<b>Table 6</b>	<b>1</b>	
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
6.1	Mortgages Payable	37,510,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	51,356
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>37,561,356</b>

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<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	81,871,965

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(12,518,171)	2,671,718	(9,846,453)
8A.2	Prior Period Adjustment(s)	(531,278)		(531,278)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(496,543)		(496,543)
8A.4	Gain/(Loss) Realized on Investments		48,587	48,587
8A.5	Contributions, Gifts and Other		1,058,780	1,058,780
8A.6	Change in Unrealized Gains/(Losses) on Investments		(458,921)	(458,921)
8A.7	Net Assets Released from Donor Restriction	788,767	(788,767)	
8A.8	Net Assets - Other	0	0	
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>(12,757,225)</b>	<b>2,531,397</b>	<b>(10,225,828)</b>

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<b>Prior Period Adjustments</b>		
<b>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.</b>		
<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adjustment	(531,278)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(531,278)</b>
<b>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</b>		
<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>71,646,137</b>

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## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	1,819,250	695,357		2,514,607				2,514,607
1.2	Building	60,752,924	1		60,752,925	(25,669,798 )	(1,545,121)	(27,214,919 )	33,538,006
1.3	Improvements	13,530,825	1,571,105		15,101,930	(5,695,586)	(1,122,760)	(6,818,346)	8,283,584
1.4	Equipment	4,804,102	124,745		4,928,847	(2,671,716)	(297,784)	(2,969,500)	1,959,347
1.5	Software/Limited Life Assets	86,209	18,285		104,494	(79,805)	(5,013)	(84,818)	19,676
1.6	Motor Vehicles	549,444	64,918		614,362	(492,027)	(19,633)	(511,660)	102,702
100	<b>Total</b>	<b>81,542,754</b>	<b>2,474,411</b>	<b>0</b>	<b>84,017,165</b>	<b>(34,608,932)</b>	<b>(2,990,311)</b>	<b>(37,599,243)</b>	<b>46,417,922</b>

### 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	74,239					74,239				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	5,283,027					5,283,027	2.50%	1,545,121	1,362,320	2,907,441
2.4	Building REA-CR						0			0	0
2.5	Improvements SNF-CR	2,006,441		2,310			2,008,751	5.00%	1,122,760	1,068,386	2,191,146
2.6	Improvements REA-CR						0	5.00%		0	0
2.7	Equipment SNF-CR	1,218,633		65,094			1,283,727	10.00%	297,784	256,919	554,703

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2.8	Equipment REA-CR					0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	86,209		18,285		104,494	33.33%	5,013	3,111	8,124
2.10	Software/Limited Life Assets REA-CR					0	33.33%		0	0
200	Total Claimed Fixed Assets	8,668,549	0	85,689	0	0	8,754,238	2,970,678	2,690,736	5,661,414

### General Fixed Cost Information

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	2002
3.2	What was the date of the most recent assessed property value of this facility?	10/29/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	5,314,000
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?	82
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	34,000
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,388
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	97,763
3.10	What is the total acreage of the facility site?	#Error
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	8,095,670

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(388,165)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(531,278)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	10,361,920
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>9,442,477</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(2,474,411)
3.2	Cash Flows from Other Investing Activities	885,582
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(1,588,829)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	38,850,000
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(37,519,770)
4.3	Cash Flows from Other Financing Activities	0
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>1,330,230</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>9,183,878</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>17,279,548</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/04/2020	82			82	82
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.	82				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	8,286	13		1,035	2,779	10,398
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>8,286</b>	<b>13</b>	<b>0</b>	<b>1,035</b>	<b>2,779</b>	<b>10,398</b>



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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	1,284		4,022					27,817
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	1,284	0	4,022	0	0	0	0	27,817

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<b>Patient Statistics - Summary</b>			
<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	269
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	266
3.4	0190.0	Average Length of Stay	105
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	3
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	34

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**SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES**

**Detail of Staff Nursing Services Wages and Hours**

<b>Table 1</b>		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	800,830	16,889.0	549,034	14,448.0	1,084,024	42,527.0
1.2	Total Overtime Wages	103,499	1,869.0	47,766	952.0	114,400	3,855.0
1.3	Total Shift Differential	25,477		25,322		52,285	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>929,806</b>	<b>18,758.0</b>	<b>622,122</b>	<b>15,400.0</b>	<b>1,250,709</b>	<b>46,382.0</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	2.25	1.75	3.75	4.00
2.2	Licensed Practical Nurses	2.00	2.25	1.75	3.75	4.00
2.3	Certified Nurse Aides	1.50	1.75	1.50	3.00	3.25

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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	1	0.2	326.0
3.3	Dietary Staff	11	10.6	22,139.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator			
3.9	Social Services Staff	1	1.4	2,981.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	3.0	6,168.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	11	9.6	20,033.0
3.17	Director of Nurses	1	1.0	1,999.0
3.18	Registered Nurses	9	9.0	18,758.0
3.19	Licensed Practical Nurses	7	7.4	15,400.0
3.20	Certified Nurse Aides	23	22.3	46,382.0
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			
<b>300</b>	<b>Total</b>	<b>68</b>	<b>65.5</b>	<b>136,266.0</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>			#Error						
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Care Plus Healthcare Staffing Inc	TGV8	42.3	1,948			46.0	2,121		
4.3	Intelycare, Inc.	TM7F	725.8	50,857	918.1	58,371	7,684.3	248,097		
4.4	MAS Medical Staffing (Springfield)	TTE4					7.5	251		
4.5		T010					3,038.0	107,581		
4.6	Professional Nurses Health Services, Inc.	T458	1,020.8	72,787	1,870.0	121,085				
4.7			54.5	3,072			2,650.9	140,409		
4.8	Staffing Experts, LLC (1)	TAMP			121.0	7,139	801.5	28,167		
4.9			377.5	39,479	4,614.1	367,323	4,020.4	202,714		
4.10	MSG Staffing, Inc.	TX9L					8.0	267		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>2,220.9</b>	<b>168,143</b>	<b>7,523.2</b>	<b>553,918</b>	<b>18,256.6</b>	<b>729,607</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>2,220.9</b>	<b>168,143</b>	<b>7,523.2</b>	<b>553,918</b>	<b>18,256.6</b>	<b>729,607</b>	<b>0.0</b>	<b>0</b>

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<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>								
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Joanne	MacAyeal	RN	Nursing	174,748	0	0	<b>174,748</b>
5.2	Foley-Martel	Patricia	Administrat or	Administrative & General	148,207	0	0	<b>148,207</b>
5.3	Nakiyingi	Jane	RN	Nursing	142,800	0	0	<b>142,800</b>
5.4	Farrell	Jennifer	RN	Nursing	112,967	0	0	<b>112,967</b>
5.5	Gould	Patricia	RN	Nursing	108,533	0	0	<b>108,533</b>

<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
<b>Corporation</b>									
6C.1									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
6C.4									<b>0</b>
6C.5									<b>0</b>
6C.6									<b>0</b>
									<b>0</b>

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**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**

**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	US Bank	No	01/01/2011	01/01/2035	300		28,310,000	570,430	570,430
1.2	2nd Mortgage	US Bank	No	01/01/2011	01/01/2035	300		8,650,000		
1.3	3rd Mortgage	US Bank	No	11/01/2020	09/01/2050	358		17,590,000		
1.4	4th Mortgage		No	12/31/2022	09/01/2050	333	116,667	38,850,000	960,131	20,003
1.5										
<b>100</b>	<b>TOTALS</b>								1,530,561	590,433

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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
13,465,000	0	0	13,465,000		0	2.370%	654,528		1,224,958
6,905,000	0	0	6,905,000		0	2.380%	337,066		337,066
17,149,770	0	0	17,149,770		0	2.520%	886,406		886,406
	38,850,000				38,850,000	5.000%			20,003
					0				0
					38,850,000		1,878,000	0	2,468,433



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

**SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES**

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Ownership and Facility Information".</b>
<b>(3) Related Party Debt</b>
<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'. <b>Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you MUST use the file name "Related Party Debt".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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If a Provider or its parent organization is required or elects to obtain independent audited financial statements for purposes other than 957 CMR 7.00, the Provider must file a complete copy of its audited financial statements with the Center, that most closely correspond to the Provider's Nursing Facility cost report fiscal period. If the Provider or its parent organization does not obtain audited financial statements but is required or elects to obtain reviewed or compiled financial statements for purposes other than 957 CMR 7.00, the Provider must file with the Center a complete copy of its financial statements that most closely correspond to the Nursing Facility cost report fiscal period.

Please select one option from the menu, and upload applicable statements for choices A or B. These options are listed in descending order of preference:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

**Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.**

### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
08/25/2023 3:01PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/25/2023 3:02PM	(3) Related Party Debt	RelatedPartyDebt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/25/2023 3:02PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/25/2023 3:03PM	(2) Ownership and Facility Information	Ownership And Facility Information.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	<b>[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.</b>	
1.12	Date of Authorization:	08/28/2023

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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### 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	<b>[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.</b>	
2.2	Date of Authorization	09/12/2023
2.3	Last Name	Stevens
2.4	First Name	Holly
2.5	Middle Name	
2.6	Title	
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](mailto: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