

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	PINE KNOLL NURSING CENTER
1.2	MassHealth Provider ID	110026562A
1.3	Federal Employer Tax ID	043491053
1.4	VPN	0925799
1.5	Is the above information correct?	Yes
1.6	Facility Number	00787
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	30 Watertown Street
1.11	City	Lexington
1.12	Zip	02421
1.13	Telephone	+1 (781) 862-8151
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Corp (Chapter 156B)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Long Term Centers of Lexington
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

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.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	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	669,151		669,151
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,250,702	17,630	1,268,332
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	4,060,204		4,060,204
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	721,602		721,602
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	6,701,659	17,630	6,719,289

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**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	681,460
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(9,760)
3.7	Interest Income	4,958
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	58,223
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	734,881

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)	Cares Act	173,751
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Medicaid Behavioural Acuity Add One	72,950
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Medicaid DCCQ Funding	434,759
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		681,460

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	7,454,170

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	147,825		147,825
1.2	Director of Nurses: Employee Benefits	6,961		6,961
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,512		14,512
1.4	Director of Nurses Purchased Service: Per Diem	11,200		11,200
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	180,498		180,498
1.7	Registered Nurses: Salaries	544,507		544,507
1.8	Registered Nurses: Employee Benefits	25,640		25,640
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	53,454		53,454
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	6,355	0	6,355
1.200	Subtotal: Registered Nurses Expenses	629,956		629,956
1.12	Licensed Practical Nurses: Salaries	604,141		604,141
1.13	Licensed Practical Nurses: Employee Benefits	28,448		28,448
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	59,309		59,309
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	5,381	0	5,381
1.300	Subtotal: Licensed Practical Nurses Expenses	697,279		697,279
1.17	Certified Nurse Aides: Salaries	1,115,519		1,115,519
1.18	Certified Nurse Aides: Employee Benefits	52,522		52,522
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	109,512		109,512
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	139	0	139
1.400	Subtotal: Certified Nurse Aides Expenses	1,277,692		1,277,692

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
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	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,785,425		2,785,425

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	2,785,425		2,785,425

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	199,500		199,500
2.2	Administration: Employee Benefits	9,395		9,395
2.3	Administration: Payroll Taxes incl Workers Comp.	19,585		19,585
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
2.100	Subtotal: Administration & Officers Expenses	228,480		228,480
2.7	Clerical Staff: Salaries	348,715		348,715
2.8	Clerical Staff: Employee Benefits	16,421		16,421
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	34,233		34,233
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	399,369		399,369
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	26,467		26,467
2.12	Office Supplies	75,171		75,171
2.13	Telecommunications (e.g. Internet, Phone)	12,578		12,578

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,428		6,428
2.16	Advertising: Help Wanted	55,995		55,995
2.17	Licenses and Dues: Patient Care Related Portion	1,471		1,471
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	15,433		15,433
2.20	Insurance: Malpractice & General Liability	59,710		59,710
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	2,350	2,350	0
2.23	Non-Allowable A & G Expenses	732,197	732,197	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
2.300	Subtotal: Other Administrative and General Expenses	987,800		253,253
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,615,649		881,102
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	1,615,649		881,102

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Donations	2,350
2A.100	Subtotal: Other A&G Expenses	2,350

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	941
2B.2	Licenses and Dues: Not Related to Resident Care	4,897
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	20,770
2B.7	Key Person Insurance	25,971
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	8,819
2B.11	Fines, Late Fees, Penalties, including Interest	22,199
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	170,674
2B.15	User Fee Assessment	477,926
2B.16	Other Non-Allowable A&G Expenses	
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	732,197

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	97,570		97,570
3.6	Plant Operation: Employee Benefits	4,595		4,595
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,578		9,578

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

3.8	Plant Operation: Purchased Service	68,932		68,932
3.9	Plant Operation: Supplies and Expenses	47,494		47,494
3.10	Plant Operation: Utilities	214,946		214,946
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	443,115		443,115
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	34,760		34,760
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	34,760		34,760
3.18	Dietary: Salaries	353,775		353,775
3.19	Dietary: Employee Benefits	16,659		16,659
3.20	Dietary: Payroll Taxes incl Workers Comp.	34,730		34,730
3.21	Dietary: Food	247,751		247,751
3.22	Dietary: Purchased Service	132		132
3.23	Dietary: Supplies and Expenses	34,377		34,377
3.400	Subtotal: Dietary Expenses	687,424		687,424
3.24	Housekeeping/Laundry: Salaries	221,203		221,203
3.25	Housekeeping/Laundry: Employee Benefits	10,417		10,417
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	21,716		21,716
3.27	Housekeeping/Laundry: Purchased Service	2,484		2,484
3.28	Housekeeping/Laundry: Supplies and Expenses	29,083		29,083
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	284,903		284,903
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
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries			0

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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
3.700	Subtotal: Unit Clerk and Medical Record Expenses	0		0
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	92,651		92,651
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,363		4,363
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,096		9,096
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	106,110		106,110
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
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	156,158		156,158
3.49	Social Service Worker: Employee Benefits	7,353		7,353
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	15,330		15,330
3.51	Social Service Worker: Purchased Service	2,750		2,750
3.1000	Subtotal: Social Service Worker Expenses	181,591		181,591
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
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	25,773		25,773
3.60	Direct Restorative Therapy: Salaries	86,000	86,000	0

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

3.61	Direct Restorative Therapy: Benefits	12,493	12,493	0
3.62	Direct Restorative Therapy: Consultants	101,475	101,475	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	225,741		25,773
3.64	Recreational Therapy/Activities: Salaries	92,482		92,482
3.65	Recreational Therapy/Activities: Employee Benefits	4,356		4,356
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	9,079		9,079
3.67	Recreational Therapy/Activities: Purchased Service	12,071		12,071
3.68	Recreational Therapy/Activities: Supplies and Expenses	1,802		1,802
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	119,790		119,790
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
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
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
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	15,137		15,137
3.79	Variable Other Required Education	75		75
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	24,000		24,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	90,574	90,574	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

3.89	House Supplies Not Resold	358,659		358,659
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			0
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	488,445		397,871
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,571,879		2,281,337
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		58,223	58,223
3.1800	Subtotal: Variable Recoverable Income	0		58,223
300	Total: Net Variable Expenses Including Recoverable Income	2,571,879		2,223,114

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

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	105,115	23,152	81,963
4.2	Long-Term Interest Expense SNF-CR	92,610		92,610
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	3,588		3,588
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	73,981		73,981
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	368		368
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
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
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	275,662		252,510
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	275,662		252,510

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	7,248,615		6,200,374
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	7,248,615		6,142,151

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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:	

Other Business Revenue

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

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	6,719,289
1A.2	Other Revenue	48,463
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	6,767,752
1A.4	Salaries and Wages	4,060,046
1A.5	Employee Benefits	589,757
1A.6	Supplies and Other (including Payroll Taxes)	2,221,594
1A.7	Interest Expense	101,429
1A.8	Provision for Bad Debt	170,674
1A.9	Depreciation and Amortization Expenses	105,115
1A.200	Total Operating Expenses	7,248,615
1A.300	Income(Loss) from Operations	(480,863)
	Non-Operating Income and Expenses	
1A.10	Interest Income	4,958
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	681,460
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	205,555
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)	205,555

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

<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)	7,454,170
2.2	Total Nursing Expenses (Schedule 3)	2,785,425
2.3	Total Administrative and General Expenses (Schedule 3)	1,615,649
2.4	Total Variable Expenses (Schedule 3)	2,571,879
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	275,662
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	7,248,615
200	Cost Reported Net Income(Loss)	205,555

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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)		205,555
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)		205,555

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

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	202,193
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,187,205
1.6	Less Reserve for Bad Debt	(50,000)
1.100	Subtotal: Net Patient Accounts Receivable	1,137,205
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,447,569
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	22,001
1.12	Prepaid Interest	
1.13	Prepaid Insurance	17,310
1.14	Prepaid Taxes	17,306
1.15	Other Prepaid Expenses	16,555
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,860,139

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	18,000
2.2	Buildings	770,344
2.3	Improvements	299,442
2.4	Equipment	29,151
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	69,456
200	Total Non-Current Fixed Assets	1,186,393

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	88,611
3.4	Construction in Progress	65,799
3.5	Mortgage Acquisition Costs	41,300
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(1,588)
3.100	Net Mortgage Acquisition Costs	39,712
300	Total Non-Current Assets	194,122

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchased Goodwill	88,611
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	88,611

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	4,240,654

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	974,822
5.2	Accrued Expenses	1,062,778
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	293,805
5.7	Accrued Salaries and Payroll Liabilities	135,128
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,466,533

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1		
5A.100	Subtotal: Other Current Liabilities	0

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,068,863
6.2	Due to Related Parties, Subsidiaries, and Affiliates	891,805
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	2,960,668

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	5,427,201

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year				(1,392,098)	(1,392,098)
8C.2	Prior Period Adjustment(s)				(4)	(4)
8C.3	Sale of Capital Stock					0
8C.4	Purchase or Sale Treasury Stock					0
8C.5	Additional Paid-in Capital					0
8C.6	SNF-CR Net Income/(Loss)				205,555	205,555
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	0	(1,186,547)	(1,186,547)

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	Rounding	(4)
8D.100	Subtotal: Prior Period Adjustments	(4)

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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)	4,240,654

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	18,000			18,000				18,000
1.2	Building	1,782,000			1,782,000	(967,106)	(44,550)	(1,011,656)	770,344
1.3	Improvements	582,157			582,157	(253,606)	(29,109)	(282,715)	299,442
1.4	Equipment	458,884			458,884	(421,429)	(8,304)	(429,733)	29,151
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles	189,713			189,713	(97,105)	(23,152)	(120,257)	69,456
100	Total	3,030,754	0	0	3,030,754	(1,739,246)	(105,115)	(1,844,361)	1,186,393

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	18,000					18,000				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	1,782,000					1,782,000		44,550		44,550
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	582,157					582,157	5.00%	29,109		29,109
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	458,884					458,884	10.00%	8,304		8,304

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR					0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	2,841,041	0	0	0	0	2,841,041	81,963	0	81,963

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1965
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	2,749,000
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?	81
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	29,279
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	13,753
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	3.0
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

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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)	227,027

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	205,555
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	105,115
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(335,504)
200	Net Cash from Operating Activities	(24,834)

Cash Flows from Investing Activities

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

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
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	(24,834)
500	Cash and Cash Equivalents (End of Year)	202,193

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	01/28/2020	81			81	81
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.	81				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,894			2,024		18,811
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)						107
2.10	Nursing Leave of Absence (Unpaid)						130
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,894	0	0	2,024	0	19,048

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

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
								22,729
								0
								0
								0
								0
								0
								0
								0
								107
								130
								0
								0
0	0	0	0	0	0	0	0	22,966

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	74
3.2	0140.1	Number of MassHealth Admissions During Year	43
3.3	0150.0	Number of Discharges During Year	114
3.4	0190.0	Average Length of Stay	201
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES***Detail of Staff Nursing Services Wages and Hours***

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	311,506	6,934.0	366,168	11,671.0	858,600	41,678.0
1.2	Total Overtime Wages	221,395	3,642.0	218,407	4,492.0	217,275	7,104.0
1.3	Total Shift Differential	11,606		19,566		39,644	
1.4	Total Other Differentials						
100	Total	544,507	10,576.0	604,141	16,163.0	1,115,519	48,782.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses		2.00		3.00	5.00
2.2	Licensed Practical Nurses		2.00		3.00	5.00
2.3	Certified Nurse Aides		1.00		1.00	2.00

Skilled Nursing Facility Cost Report
PINE KNOLL NURSING CENTER
Filing Year: 2022

Date: 11/28/2023
Time: 11:09 AM

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			
3.2	Plant Operations	4	1.6	3,401.0
3.3	Dietary Staff	14	8.6	17,945.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	11	6.9	14,304.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,080.0
3.9	Social Services Staff	1	1.0	2,080.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	1.0	2,080.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	2.0	4,089.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	7	3.8	7,920.0
3.17	Director of Nurses	3	1.1	2,303.0
3.18	Registered Nurses	6	5.1	10,576.0
3.19	Licensed Practical Nurses	13	7.8	16,163.0
3.20	Certified Nurse Aides	38	23.5	48,782.0
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	102	64.4	133,803.0

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2	Ryben Staffing LLC	TTP5	8.3	650	77.5	5,381				
4.3	Intelycare, Inc.	TM7F					3.3	139		
4.4		TORP	8.5	630						
4.5	CONNECTRN INC	TGKV	68.0	5,075						
4.200	Subtotal: Registered Temporary Nursing Service Agencies		84.8	6,355	77.5	5,381	3.3	139	0.0	0
400	Total Temporary Nursing Service Agency Expenses		84.8	6,355	77.5	5,381	3.3	139	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	Sweeney	Matthew	Administrator	Administrative & General	199,500			199,500		
5.2	Camy-Jean-Mary	Elsie	DON	Nursing	134,062			134,062		
5.3	Benoit	Marie	RN	Nursing	221,040			221,040		
5.4	Kirya	Teo	RN	Nursing	148,806			148,806		
5.5	Achiri	Achiri	LPN	Nursing	195,422			195,422		

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

Earnings and Compensation Disclosures

Table 6		NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.							
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1	Sweeney	Matthew	Administrator	Administrative & General	2,080	199,500			199,500
6C.2	Harrington	John	CFO	Administrative & General	675	91,156			91,156
6C.3									0
									290,656

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Newburyp ort Bank	No	12/28/20 21	12/28/2031	120	18,639	2,068,863	24,050	1,588
100	TOTALS								24,050	1,588

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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
2,068,863					2,068,863		91,022		92,610
					2,068,863		91,022	0	92,610

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Newburyport Bank	No		200,000	07/01/2022		200,000	8.000%	8,819
2.2	greensky	No	56,762			6,683	50,079		
2.3	citizens	No	60,361			16,635	43,726		
200	Total Working Capital Interest						293,805		8,819

Skilled Nursing Facility Cost Report

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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 MUST 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 MUST 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

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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:

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

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
08/16/2023 9:13AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
08/16/2023 9:13AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
08/16/2023 9:14AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
08/16/2023 9:17AM	(3) Related Party Debt	Related Party Debt.pdf	application/pdf	Jonathan Langfield

Skilled Nursing Facility Cost Report**PINE KNOLL NURSING CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.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:	08/16/2023

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

PINE KNOLL NURSING CENTER

Filing Year: 2022

Date: 11/28/2023

Time: 11:09 AM

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	08/18/2023
2.3	Last Name	Woods
2.4	First Name	Thomas
2.5	Middle Name	E.
2.6	Title	President, Owner and Administrator
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