

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

Filing Year: 2023

Date: 09/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
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	01/01/2023
1.9	Reporting Period To	12/31/2023
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.	Rogerson Communities, Inc
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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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.com

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	3,466,444	5,931	3,472,375
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	811,834	81,026	892,860
1.5	Medicare Managed Care (Part C)	1,282,780	34,597	1,317,377
1.6	MassHealth Fee-for-Service	2,777,663	0	2,777,663
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	357,485	2,501	359,986
1.9	OneCare	0	0	0
1.10	PACE	1,073,138	0	1,073,138
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	112,459	0	112,459
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	9,881,803	124,055	10,005,858

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	14,609,044
3.2	Endowment and Other Non-Recoverable Revenue	1,741,266
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	21,679
3.7	Interest Income	400,305
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	80,086
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	30,425
3.12	Fixed Cost Recoverable Revenue	(9,907)
300	Total Other Nursing Facility Revenue	16,872,898

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)	Charitable Donations	362,585
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Golf Tournament Revenue	100,201
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations- Employee Appreciation	625
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment Interest Income	241,950
4.5	Other Endowment and Non-Recoverable Revenue		1,035,905
400	Total Endowment and Non-Recoverable Revenue		1,741,266

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	26,878,756

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	152,980		152,980
1.2	Director of Nurses: Employee Benefits	11,050	92	10,958
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,376		14,376
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	178,406		178,314
1.7	Registered Nurses: Salaries	627,295		627,295
1.8	Registered Nurses: Employee Benefits	45,310	379	44,931
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	58,950		58,950
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	150,586	#Error	150,586
1.200	Subtotal: Registered Nurses Expenses	882,141		881,762
1.12	Licensed Practical Nurses: Salaries	800,653		800,653
1.13	Licensed Practical Nurses: Employee Benefits	57,832	484	57,348
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	75,241		75,241
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	759,459		759,459
1.300	Subtotal: Licensed Practical Nurses Expenses	1,693,185		1,692,701
1.17	Certified Nurse Aides: Salaries	1,568,341		1,568,341
1.18	Certified Nurse Aides: Employee Benefits	113,285	947	112,338
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	147,382		147,382
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	404,805		404,805
1.400	Subtotal: Certified Nurse Aides Expenses	2,233,813		2,232,866

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	31,622		31,622
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	31,622		31,622
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	5,019,167		5,017,265

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	5,019,167		5,017,265

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	133,524		133,524
2.2	Administration: Employee Benefits	14,123	81	14,042
2.3	Administration: Payroll Taxes incl Workers Comp.	12,548		12,548
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	160,195		160,114
2.7	Clerical Staff: Salaries	767,720	57,986	709,734
2.8	Clerical Staff: Employee Benefits	68,227	19,492	48,735
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	65,842	5,449	60,393
2.10	Clerical Staff: Purchased Service	251,781		251,781
2.200	Subtotal: Clerical Staff Expenses	1,153,570		1,070,643
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	104,211		104,211
2.12	Office Supplies	60,282		60,282
2.13	Telecommunications (e.g. Internet, Phone)	59,693		59,693

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,435		1,435
2.16	Advertising: Help Wanted	25,970		25,970
2.17	Licenses and Dues: Patient Care Related Portion	25,712	1,621	24,091
2.18	Continuing Professional Education / Training and Development	7,332		7,332
2.19	Accounting Services (Not related to appeals)	47,397	3,673	43,724
2.20	Insurance: Malpractice & General Liability	0		0
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	91,011	56,450	34,561
2.23	Non-Allowable A & G Expenses	1,405,532	1,405,532	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)		436,002	436,002
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,828,575		797,301
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,142,340		2,028,058
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		80,086	80,086
2.500	Subtotal: Administrative & General Recoverable Income	0		80,086
200	Total: Net Administrative & General Expenses After Recoverable Income	3,142,340		1,947,972

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Orientation Expense	1,467
2A.2	Professional Fees Corp General & Admin	501
2A.3	Professional Fees KW General & Admin	21,690
2A.4	Resident Expenses KW General & Admin	17,201
2A.5	Taxes - General Corp General & Admin	188
2A.6	Miscellaneous Corp General & Admin	37,795
2A.7	Bank Charges	12,169
2A.100	Subtotal: Other A&G Expenses	91,011

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	34,733
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	11,357
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	433,121
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	39,821
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	672,325
2B.15	User Fee Assessment	178,186
2B.16	Other Non-Allowable A&G Expenses	35,989
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,405,532

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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		0
3.2	Staff Dev. Coord.: Employee Benefits	0	0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	0		0
3.6	Plant Operation: Employee Benefits	0		0
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	0		0
3.8	Plant Operation: Purchased Service	356,381		356,381
3.9	Plant Operation: Supplies and Expenses	127,670		127,670
3.10	Plant Operation: Utilities	538,538		538,538
3.11	Plant Operation: Repairs	114,462		114,462
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,137,051		1,137,051
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	488,448		488,448
3.19	Dietary: Employee Benefits	35,281	295	34,986
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,901		45,901
3.21	Dietary: Food	330,303		330,303
3.22	Dietary: Purchased Service	69,596		69,596
3.23	Dietary: Supplies and Expenses	53,822		53,822
3.400	Subtotal: Dietary Expenses	1,023,351		1,023,056
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0

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3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	329,964		329,964
3.28	Housekeeping/Laundry: Supplies and Expenses	26,644		26,644
3.29	Housekeeping/Laundry: Linen and Bedding	138		138
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	356,746		356,746
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	0		0
3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		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	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
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	0		0
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	110,941		110,941
3.49	Social Service Worker: Employee Benefits	8,013	67	7,946

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3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	10,426		10,426
3.51	Social Service Worker: Purchased Service	0		0
3.1000	Subtotal: Social Service Worker Expenses	129,380		129,313
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	115,984		115,984
3.60	Direct Restorative Therapy: Salaries	0	0	0
3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	338,800	338,800	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	454,784		115,984
3.64	Recreational Therapy/Activities: Salaries	132,225		132,225
3.65	Recreational Therapy/Activities: Employee Benefits	9,551	80	9,471
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,426		12,426
3.67	Recreational Therapy/Activities: Purchased Service	0		0
3.68	Recreational Therapy/Activities: Supplies and Expenses	8,752		8,752
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	162,954		162,874
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	106,909		106,909
3.75	Security: Employee Benefits	7,722	65	7,657
3.76	Security: Payroll Taxes including Workers Comp.	10,047		10,047

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3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	124,678		124,613
3.78	Travel: Motor Vehicle Expense	0		0
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	21,600		21,600
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	2,704		2,704
3.86	Physician Services: Other	0	0	0
3.87	Legend Drugs	314,356	314,356	0
3.88	Personal Protective Equipment	27,896		27,896
3.89	House Supplies Not Resold	221,459		221,459
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	13,560		13,560
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	601,575		287,219
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,990,519		3,336,856
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		30,425	30,425
3.1800	Subtotal: Variable Recoverable Income	0		30,425
300	Total: Net Variable Expenses Including Recoverable Income	3,990,519		3,306,431

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	3,234,867	(2,892,040)	6,126,907
4.2	Long-Term Interest Expense SNF-CR	1,897,251	1,175,365	721,886
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	323,700	200,892	122,808
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	537,875	333,811	204,064
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	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	5,993,693		7,175,665
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		(9,907)	(9,907)
4.18	Fixed Cost Recoverable Income REA-CR		0	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		(9,907)
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	5,993,693		7,185,572

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	18,145,719		17,557,844
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	18,145,719		17,457,240

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	3,176,863
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	11,432,181
200	3026.0	TOTAL OTHER BUSINESS REVENUE	14,609,044

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	2,084,249	2,084,249	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	6,158,524	6,158,524	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	8,242,773	8,242,773	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	10,005,858
1B.2	Other Revenue	16,009,182
1B.3	Net Assets Released from Restriction	625
1B.100	Total Operating Revenue	26,015,665
1B.4	Salaries and Wages	4,889,036
1B.5	Employee Benefits	370,394
1B.6	Supplies and Other (including Payroll Taxes)	16,499,984
1B.7	Interest Expense	721,886
1B.8	Provision for Bad Debt	672,325
1B.9	Depreciation and Amortization Expenses	3,234,867
1B.200	Total Operating Expenses	26,388,492
1B.300	Income(Loss) from Operations	(372,827)
	Non-Operating Income and Expenses	
1B.10	Interest Income	400,305
1B.11	Investment Income	362,585
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)	100,201
	Other Changes in Net Assets Without Donor Restrictions	
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	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	490,264

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	26,878,756
2.2	Total Nursing Expenses (Schedule 3)	5,019,167
2.3	Total Administrative and General Expenses (Schedule 3)	3,142,340
2.4	Total Variable Expenses (Schedule 3)	3,990,519
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	5,993,693
2.6	Total Other Business Expenses (Schedule 4)	8,242,773
2.100	Subtotal: Total Facility Expenses	26,388,492
200	Cost Reported Net Income(Loss)	490,264

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)		490,264
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)		490,264

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	7,762,535
1.2	Short-Term Investments	6,943,742
1.3	Current Portion Assets Whose Use is Limited	5,151,253
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	3,461,607
1.6	Less Reserve for Bad Debt	(651,289)
1.100	Subtotal: Net Patient Accounts Receivable	2,810,318
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	626,853
1.9	Interest Receivable	0
1.10	Supply Inventory	152,116
1.11	Other Receivables	589
1.12	Prepaid Interest	174
1.13	Prepaid Insurance	1,993
1.14	Prepaid Taxes	148,025
1.15	Other Prepaid Expenses	64,460
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	23,662,058

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	2,514,607
2.2	Buildings	32,112,036
2.3	Improvements	7,715,234
2.4	Equipment	2,331,883
2.5	Software/Limited Life Assets	43,391
2.6	Motor Vehicles	118,190
200	Total Non-Current Fixed Assets	44,835,341

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	2,857,486
3.3	Other Deferred Charges and Non-Current Assets	25,318
3.4	Construction in Progress	740,687
3.5	Mortgage Acquisition Costs	960,131
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(49,337)
3.100	Net Mortgage Acquisition Costs	910,794
300	Total Non-Current Assets	4,534,285

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Accum Amortization-Deferred Marketing	(10,323)
3A.2	Amortization of Bond Premium to Income	35,641
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	25,318

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	73,031,684

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	812,745
5.2	Accrued Expenses	309,278
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	1,351,682
5.7	Accrued Salaries and Payroll Liabilities	518,753
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	1,892,062
5.10	Other Current Liabilities	43,343,399
500	Total Current Liabilities	48,227,919

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Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	A/R - Advances On Refundable Portion Of	(322,755)
5A.2	Lease Payable ST - Bladder Scanner	2,983
5A.3	Premium On Bonds	1,495,948
5A.4	Refundable Priority List Deposits	12,000
5A.5	Refundable Entrance Fees After Vacating	538,829
5A.6	Future Service Obligation - S/T	28,184
5A.7	Lease Payable L/T - Bladder Scanner	(607)
5A.8	Priority Deposits	324,000
5A.9	Deposits For RLC- 10%	81,397
5A.10	AL Advance Deposits	15,000
5A.11	Deferred Revenue- Turnover	16,310,757
5A.12	Accum Amortization- Leasehold	(14,065,642)
5A.13	Deferred Revenues	50,504,772
5A.14	Accum Amortization- Deferred Revenue	(11,581,467)
5A.100	Subtotal: Other Current Liabilities	43,343,399

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	35,171,281
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	39,724
600	Total Non-Current Liabilities	35,211,005

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	83,438,924

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits		
Table 8		

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Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	(12,757,225)	2,531,397	(10,225,828)
8A.2	Prior Period Adjustment(s)	(1,172,705)		(1,172,705)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	490,264		490,264
8A.4	Gain/(Loss) Realized on Investments		366,439	366,439
8A.5	Contributions, Gifts and Other			
8A.6	Change in Unrealized Gains/(Losses) on Investments		134,590	134,590
8A.7	Net Assets Released from Donor Restriction	122,876	(122,876)	
8A.8	Net Assets - Other	0	0	
8A.100	Net Assets Balance: Current Year	(13,316,790)	2,909,550	(10,407,240)

Prior Period Adjustments

NOTE: Disclose all facts relative to adjustments and explain any impact on reimbursable costs as reported in prior year(s) cost report identifying the specific cost centers affected.

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment(s)	(1,172,705)
8D.100	Subtotal: Prior Period Adjustments	(1,172,705)

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)	73,031,684

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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	2,514,607	0		2,514,607				2,514,607
1.2	Building	60,752,925	125,811		60,878,736	(27,214,920)	(1,551,780)	(28,766,700)	32,112,036
1.3	Improvements	15,101,930	753,794		15,855,724	(6,818,347)	(1,322,143)	(8,140,490)	7,715,234
1.4	Equipment	4,928,847	699,021		5,627,868	(2,969,500)	(326,485)	(3,295,985)	2,331,883
1.5	Software/Limited Life Assets	104,494	31,417		135,911	(84,818)	(7,702)	(92,520)	43,391
1.6	Motor Vehicles	614,362	42,245		656,607	(511,660)	(26,757)	(538,417)	118,190
100	Total	84,017,165	1,652,288	0	85,669,453	(37,599,245)	(3,234,867)	(40,834,112)	44,835,341

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%	1,551,780	1,368,979	2,920,759
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	2,008,751					2,008,751	5.00%	1,322,143	1,268,619	2,590,762
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,283,727		156,428			1,440,155	10.00%	326,485	276,419	602,904

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	104,494		31,417		135,911	33.33%	7,702	4,780	12,482
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	8,754,238	0	187,845	0	0	8,942,083	3,208,110	2,918,797	6,126,907

General Fixed Cost Information

Table 3		1
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?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	17,279,548

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	490,264
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	(1,172,705)
2.3	Increases (Decreases) to Cash Provided by Operating Activities	6,264,343
200	Net Cash from Operating Activities	5,581,902

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(1,652,288)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(1,652,288)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(1,351,632)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(1,351,632)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	2,577,982
500	Cash and Cash Equivalents (End of Year)	19,857,530

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure						
Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	12/04/2020	82			82	82
1.2	12/04/2022	82	0		82	82
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

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	9,440			1,193	2,649	9,654
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)						
200	Total	9,440	0	0	1,193	2,649	9,654

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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
	1,192		3,591					27,719
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	1,192	0	3,591	0	0	0	0	27,719

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	275
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	231
3.4	0190.0	Average Length of Stay	120
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	220
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	90

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	541,020	6,732.0	746,372	10,477.0	1,356,781	64,443.0
1.2	Total Overtime Wages	53,563	1,142.0	16,450	336.0	119,936	3,790.0
1.3	Total Shift Differential	32,712		37,831		91,624	
1.4	Total Other Differentials						
100	Total	627,295	7,874.0	800,653	10,813.0	1,568,341	68,233.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	5.00	1.75	1.75	1.75
2.2	Licensed Practical Nurses	2.00	5.00	1.75	1.75	1.75
2.3	Certified Nurse Aides	1.50	3.00	1.50	1.50	1.50

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	0		
3.2	Plant Operations			
3.3	Dietary Staff	10	10.0	20,737.0
3.4	Dietician	0		
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	0		
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	0		
3.9	Social Services Staff	1	1.3	2,675.0
3.10	Interpreters	0		
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	2	1.6	3,295.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0		
3.16	Clerical Staff	7	6.6	13,817.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	4	3.8	7,874.0
3.19	Licensed Practical Nurses	5	5.2	10,813.0
3.20	Certified Nurse Aides	33	32.8	68,233.0
3.21	Resident Care Assistants	0		
3.22	Behavioral Health Specialist Staff	0		
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	64	63.3	131,604.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	747.3	55,565	2,436.7	158,260	760.3	27,229		
4.3	Professional Nurses Health Services, Inc.	T458	327.1	23,295	320.4	20,354				
4.4	Staffing Experts, LLC (1)	TAMP	15.3	1,416	26.5	1,871	185.3	6,390		
4.5	MAS Medical Staffing (Springfield)	TTE4			8.4	556	30.3	1,010		
4.6	Other		999.3	70,310	8,055.9	578,418	8,808.4	370,176		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,089.0	150,586	10,847.9	759,459	9,784.3	404,805	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,089.0	150,586	10,847.9	759,459	9,784.3	404,805	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	Ferguson	Melissa	DON	Nursing	180,378	0	0	180,378
5.2	Foley-Martel	Patricia	Administrator	Administrative & General	161,457	0	0	161,457
5.3	Farrell	Jennifer	RN	Nursing	129,820	0	0	129,820
5.4	MacAyeal	Joanne	RN	Nursing	101,874	0	0	101,874
5.5	McShera	Tammy	Screeener	Other	129,622	0	0	129,622

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	MDFA	No	12/31/2022	09/01/2050	333	116,667	38,850,000	960,131	
1.2	Motor Vehicle		No	11/01/2022	11/01/2027	60	1,250	64,919	0	0
1.3										
1.4										
1.5										
100	TOTALS								960,131	0

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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
38,850,000	0	1,340,000			37,510,000	0.050%	1,864,135		1,864,135
63,037	0	11,632			51,405	0.058%	3,368		3,368
	0				0				0
	0	0			0				0
					0				0
					37,561,405		1,867,503	0	1,867,503

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

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Ownership and Facility Information".
(3) Related Party Debt
<i>Upload Type: Excel Template</i>
List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the nursing facility and any related party of the facility or the direct or indirect owners as reported on the template uploaded in accordance with Schedule 12, Section (2) Ownership and Facility Information. Example: If the owner borrowed monies from the facility, report the owner as 'Borrower'. If the nursing facility borrowed monies from the owner, list the nursing facility as 'Borrower'. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you <i>MUST</i> use the file name "Related Party Debt".
(4) Related Party Transactions
<i>Upload Type: Excel Template</i>
Indicate any entity or person as defined as a "related party" in 101 CMR 206.00 and that (a) provides services, facilities, goods and/or supplies to this company; or (b) receives any salary, fee or other compensation from this company. Indicate the amount paid by this company for this reporting year. (Attach addendum if necessary.) Note: This information must be submitted in the format of the template provided.
(5) Financial Statements
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
04/13/2024 1:33PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/13/2024 1:34PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/13/2024 1:34PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
04/13/2024 1:35PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/01/2024

*Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.
If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.*

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Section B - Certification by Owner, Partner, or Officer

A) ACCURACY OF REPORTED COSTS: I declare and affirm under the penalties of perjury that this cost report and supporting schedules have been examined by me and, to the best of my knowledge and belief, are a true and correct statement of total operating expenditures, balance sheet, earnings and expenses, and other required information. Further, I declare that the report and supplemental information were prepared from the books and records of the provider, unless otherwise noted, in accordance with applicable federal and state laws, regulations and instructions. I understand that any payment resulting from this report will be from state and federal funds and that any false statements or documents, or the concealment of a material fact, may be prosecuted under applicable federal and state laws. I also understand that this report and supporting schedules are subject to audit and verification by the Center for Health Information and Analysis or any other state or federal agency or their subcontractors. I will keep all records, books, and other information pertaining to this cost report for a period of five years. If there is an unresolved audit exception, I will keep these records until all issues are resolved.

B) USE OF PUBLIC FUNDS: Section 681 of Chapter 26 of the Acts of 2003 requires that a nursing home or health care facility receiving public funds must certify that these funds shall not be used directly or indirectly for political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing. In accordance with Section 681, I hereby certify to the best of my knowledge, by said signature, that from and after the date of this certification, the facility shall not use public funds received from the Commonwealth of Massachusetts, directly or indirectly, for purposes of political contributions, lobbying activities, entertainment expenses or efforts to assist, promote, deter or discourage union organizing.

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/01/2024
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 along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request