

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT BALDWINVILLE
1.2	MassHealth Provider ID	110025921A
1.3	Federal Employer Tax ID	042104323
1.4	VPN	0910554
1.5	Is the above information correct?	Yes
1.6	Facility Number	00152
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	51 Hospital Road
1.11	City	Baldwinville
1.12	Zip	01436
1.13	Telephone	+1 (978) 939-2196
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	Other Non-Profit
1.18	List the name of the management company as reported on the management company cost report.	Alliance Health, Inc. / Alliance Health Management
1.19	List the name of the entity that holds the nursing facility license.	Alliance Health at Baldwinville
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
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	883,889		883,889
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,404,205	86,665	1,490,870
1.5	Medicare Managed Care (Part C)	526,694	128,059	654,753
1.6	MassHealth Fee-for-Service	2,115,653		2,115,653
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,380,083		1,380,083
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	837,848		837,848
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	847,603		847,603
100	Total Nursing Facility Revenue	7,995,975	214,724	8,210,699

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
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

Other Nursing Facility Revenue		
Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	11,369
3.2	Endowment and Other Non-Recoverable Revenue	845,369
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	385
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	6,884
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	864,007

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)	State Stimulus	347,229
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Federal Stimulus	215,923
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant & Fundraising	22,723
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other Income-Covid Test	256,380
4.5	Other Endowment and Non-Recoverable Revenue		3,114
400	Total Endowment and Non-Recoverable Revenue		845,369

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	9,074,706

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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	63,093		63,093
1.2	Director of Nurses: Employee Benefits	6,824		6,824
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	5,813		5,813
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	9,688	9,688	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	85,418		75,730
1.7	Registered Nurses: Salaries	726,829		726,829
1.8	Registered Nurses: Employee Benefits	78,612		78,612
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	66,967		66,967
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	872,408		872,408
1.12	Licensed Practical Nurses: Salaries	584,306		584,306
1.13	Licensed Practical Nurses: Employee Benefits	63,197		63,197
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	53,835		53,835
1.15	Licensed Practical Nurses Purchased Service: Per Diem	28,421	28,421	0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	295,680		295,680
1.300	Subtotal: Licensed Practical Nurses Expenses	1,025,439		997,018
1.17	Certified Nurse Aides: Salaries	1,383,503		1,383,503
1.18	Certified Nurse Aides: Employee Benefits	149,636		149,636
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	127,469		127,469
1.20	Certified Nurse Aides Purchased Service: Per Diem	8,386		8,386
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	34,364		34,364
1.400	Subtotal: Certified Nurse Aides Expenses	1,703,358		1,703,358

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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	3,686,623		3,648,514

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	3,686,623		3,648,514

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	135,748		135,748
2.2	Administration: Employee Benefits	14,682		14,682
2.3	Administration: Payroll Taxes incl Workers Comp.	12,507		12,507
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	162,937		162,937
2.7	Clerical Staff: Salaries	215,448		215,448
2.8	Clerical Staff: Employee Benefits	23,303		23,303
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	19,850		19,850
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	258,601		258,601
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	82,838		82,838
2.12	Office Supplies	51,022		51,022
2.13	Telecommunications (e.g. Internet, Phone)	25,581		25,581

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	2,715		2,715
2.16	Advertising: Help Wanted	6,271		6,271
2.17	Licenses and Dues: Patient Care Related Portion	19,616		19,616
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	38,460		38,460
2.20	Insurance: Malpractice & General Liability	79,338		79,338
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	314,056	300,807	13,249
2.23	Non-Allowable A & G Expenses	1,046,557	1,046,557	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)		435,248	435,248
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		20,660	20,660
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	1,666,454		774,998
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,087,992		1,196,536
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		6,884	6,884
2.500	Subtotal: Administrative & General Recoverable Income	0		6,884
200	Total: Net Administrative & General Expenses After Recoverable Income	2,087,992		1,189,652

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Other Professional Fees	11,764
2A.2	Donations	807
2A.3	Covid Testing Residents	1,485
2A.4	Equity Transfer	300,000
2A.100	Subtotal: Other A&G Expenses	314,056

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	25,671
2B.2	Licenses and Dues: Not Related to Resident Care	840
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	7,192
2B.7	Key Person Insurance	
2B.8	Management Company Fees	431,724
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	3,340
2B.15	User Fee Assessment	577,790
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	1,046,557

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

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

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	85,396		85,396
3.6	Plant Operation: Employee Benefits	9,236		9,236
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,868		7,868
3.8	Plant Operation: Purchased Service	59,716		59,716
3.9	Plant Operation: Supplies and Expenses	43,575		43,575
3.10	Plant Operation: Utilities	242,256		242,256
3.11	Plant Operation: Repairs	26,874		26,874
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	474,921		474,921
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	35,214		35,214
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	35,214		35,214
3.18	Dietary: Salaries	379,520		379,520
3.19	Dietary: Employee Benefits	41,049		41,049
3.20	Dietary: Payroll Taxes incl Workers Comp.	34,967		34,967
3.21	Dietary: Food	262,800		262,800
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	32,558		32,558
3.400	Subtotal: Dietary Expenses	750,894		750,894
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	368,867		368,867
3.28	Housekeeping/Laundry: Supplies and Expenses	1,087		1,087
3.29	Housekeeping/Laundry: Linen and Bedding			0

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	369,954		369,954
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)		108,993	108,993
3.600	Subtotal: QA Professional Expenses	0		108,993
3.36	Unit Clerk & Medical Records: Salaries	52,811		52,811
3.37	Unit Clerk & Medical Records: Employee Benefits	5,712		5,712
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,866		4,866
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	63,389		63,389
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	101,502		101,502
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	1,103		1,103
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	939		939
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	103,544		103,544
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	138,334		138,334
3.49	Social Service Worker: Employee Benefits	14,961		14,961
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,745		12,745
3.51	Social Service Worker: Purchased Service	19,275		19,275
3.1000	Subtotal: Social Service Worker Expenses	185,315		185,315
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

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	244,855		244,855
3.57	Indirect Restorative Therapy: Employee Benefits	26,482		26,482
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	22,560		22,560
3.59	Indirect Restorative Therapy: Consultants	376		376
3.60	Direct Restorative Therapy: Salaries	238,426	238,426	0
3.61	Direct Restorative Therapy: Benefits	47,754	47,754	0
3.62	Direct Restorative Therapy: Consultants	9,893	9,893	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	590,346		294,273
3.64	Recreational Therapy/Activities: Salaries	139,079		139,079
3.65	Recreational Therapy/Activities: Employee Benefits	15,043		15,043
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,814		12,814
3.67	Recreational Therapy/Activities: Purchased Service	22,947		22,947
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,694		5,694
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	195,577		195,577
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	1,093		1,093
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	3,673		3,673

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	33,600		33,600
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	137,280	137,280	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	143,700		143,700
3.90	House Supplies Resold to Private Residents	25,712	25,712	0
3.91	House Supplies Resold to Public Residents	18,290	18,290	0
3.92	Pharmacy Consultant	8,969		8,969
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	372,317		191,035
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,141,471		2,773,109
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,141,471		2,773,109

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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	261,777	205,082	230,831
4.2	Long-Term Interest Expense SNF-CR	167,765		167,765
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			0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	6,371		6,371
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	435,913		404,967
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	610,049		404,967

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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	9,351,999		8,023,126
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	9,526,135		8,016,242

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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	Yes
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	11,369
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	11,369

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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	

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	8,210,699
1B.2	Other Revenue	6,884
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	8,217,583
1B.4	Salaries and Wages	4,488,850
1B.5	Employee Benefits	880,794
1B.6	Supplies and Other (including Payroll Taxes)	3,549,477
1B.7	Interest Expense	167,765
1B.8	Provision for Bad Debt	3,340
1B.9	Depreciation and Amortization Expenses	261,773
1B.200	Total Operating Expenses	9,351,999
1B.300	Income(Loss) from Operations	(1,134,416)
	Non-Operating Income and Expenses	
1B.10	Interest Income	385
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	856,738
	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	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(277,293)

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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)	9,074,706
2.2	Total Nursing Expenses (Schedule 3)	3,686,623
2.3	Total Administrative and General Expenses (Schedule 3)	2,087,992
2.4	Total Variable Expenses (Schedule 3)	3,141,471
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	435,913
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,351,999
200	Cost Reported Net Income(Loss)	(277,293)

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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)		(277,293)
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)		(277,293)

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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	252,456
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	223,630
1.5	Payer Accounts Receivable	913,087
1.6	Less Reserve for Bad Debt	(36,553)
1.100	Subtotal: Net Patient Accounts Receivable	876,534
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	300
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	36,615
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	10,272
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	237,762
100	Total Current Assets	1,637,569

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	HUD Residual Receipts	229,966
1A.2	Exchange	7,036
1A.3	Deposits Other	760
1A.100	Subtotal: Other Current Assets	237,762

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	23,818
2.2	Buildings	2,902,081
2.3	Improvements	1,294,625
2.4	Equipment	86,327
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	4,306,851

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	529
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	180,053
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(66,447)
3.100	Net Mortgage Acquisition Costs	113,606
300	Total Non-Current Assets	114,135

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchase Goodwill	529
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	529

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	6,058,555

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	418,013
5.2	Accrued Expenses	170,910
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	
5.7	Accrued Salaries and Payroll Liabilities	222,603
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	8,710
500	Total Current Liabilities	820,236

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Unearned Income	8,710
5A.100	Subtotal: Other Current Liabilities	8,710

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 AM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	4,007,184
6.2	Due to Related Parties, Subsidiaries, and Affiliates	33,065
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	4,040,249

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	4,860,485

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

Table 8				
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	1,412,392	69,541	1,481,933
8A.2	Prior Period Adjustment(s)	(6,570)		(6,570)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(277,293)		(277,293)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	1,128,529	69,541	1,198,070

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

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 Adj	(6,574)
8D.2	Rounding	4
8D.100	Subtotal: Prior Period Adjustments	(6,570)

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9	1
Line #	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)
	6,058,555

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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 Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	23,818			23,818				23,818
1.2	Building	6,108,683			6,108,683	(3,090,594)	(116,008)	(3,206,602)	2,902,081
1.3	Improvements	2,242,029	52,446		2,294,475	(882,996)	(116,854)	(999,850)	1,294,625
1.4	Equipment	1,110,021	47,466		1,157,487	(1,042,245)	(28,915)	(1,071,160)	86,327
1.5	Software/Limited Life Assets	35,756			35,756	(35,756)		(35,756)	0
1.6	Motor Vehicles				0			0	0
100	Total	9,520,307	99,912	0	9,620,219	(5,051,591)	(261,777)	(5,313,368)	4,306,851

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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	3,399,528					3,399,528		116,008	(31,019)	84,989
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	1,889,899		52,446			1,942,345	5.00%	116,854	(33,500)	83,354
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,055,489		47,466			1,102,955	10.00%	28,915	33,573	62,488

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	7,149				7,149	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	6,352,065	0	99,912	0	0	6,451,977		261,777 (30,946)	230,831

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1979
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1979
3.3	What was the value from the most recent municipal property assessment for this facility?	1
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?	94
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	28,850
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	15,992
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	1,168
3.10	What is the total acreage of the facility site?	5.2
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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)	884,815

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(277,293)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	261,777
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(419,254)
200	Net Cash from Operating Activities	(434,770)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(99,912)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(99,912)

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	(97,677)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(97,677)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(632,359)
500	Cash and Cash Equivalents (End of Year)	252,456

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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	07/01/2021	94			94	94
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.	94				
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	2,551			2,021	784	12,935
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)	36				26	132
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,587	0	0	2,021	810	13,067

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
 Filing Year: 2022

Date: 11/28/2023
 Time: 10:50 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
	5,756						3,750	27,797
								0
								0
								0
								0
								0
								0
								0
	59							253
								0
								0
								0
0	5,815	0	0	0	0	0	3,750	28,050

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 AM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	145
3.2	0140.1	Number of MassHealth Admissions During Year	6
3.3	0150.0	Number of Discharges During Year	144
3.4	0190.0	Average Length of Stay	195
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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	710,729	18,146.0	573,274	16,723.0	1,277,416	44,791.0
1.2	Total Overtime Wages	16,100	315.0	11,032	228.0	106,087	3,291.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	726,829	18,461.0	584,306	16,951.0	1,383,503	48,082.0

<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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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	2	1.9	3,924.0
3.3	Dietary Staff	20	10.2	21,313.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	2	1.8	3,843.0
3.7	Quality Assurance	2	0.9	1,839.0
3.8	MMQ Nurses and MDS Coordinator	3	0.6	1,247.0
3.9	Social Services Staff	3	0.8	1,578.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	3	2.3	4,791.4
3.12	Restorative Therapy - Indirect Staff	3	2.4	5,048.8
3.13	Recreational Staff	13	3.9	8,027.0
3.14	Administration and Officers	2	1.1	2,196.0
3.15	Security Staff			
3.16	Clerical Staff	7	3.4	7,134.0
3.17	Director of Nurses	3	0.5	1,135.0
3.18	Registered Nurses	14	8.9	18,461.0
3.19	Licensed Practical Nurses	17	8.1	16,951.0
3.20	Certified Nurse Aides	59	23.1	48,082.0
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	153	69.9	145,570.2

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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				456.5		235.0		77.5	9,688
Registered Temporary Nursing Service Agencies										
4.2	Favorite Healthcare Staffing, Inc.	TOTB			382.8	20,393	15.0	413		
4.3	Mas Medical Staffing, Corp	TJ4S	0.0		4,241.3	275,287	700.8	27,185		
4.4	Compunnel Healthcare	TKGY					239.0	6,766		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	4,624.1	295,680	954.8	34,364	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	5,080.6	295,680	1,189.8	34,364	77.5	9,688

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	Williams	Lucinda	Rehab Mgr	Other	97,375			97,375
5.2	Mueller	Laura	Adm	Administrative & General	87,662			87,662
5.3	Casson	Elizabeth	RN Supervisor	Nursing	87,533			87,533
5.4	Taft	Jennifer	CNA	Nursing	80,778			80,778
5.5	Boucher	Carmella	RN	Nursing	80,768			80,768

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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									0
6C.2									0
6C.3									0
									0

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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	Lancaster Pollard	No	10/25/20 14	08/01/2048	408	20,448	4,669,000	180,053	7,668
100	TOTALS								180,053	7,668

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT BALDWINVILLE
Filing Year: 2022

Date: 11/28/2023
Time: 10:50 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
4,104,861		97,677			4,007,184	3.790%	133,723	26,374	167,765
					4,007,184		133,723	26,374	167,765

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT BALDWINVILLE**

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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							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 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

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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
09/26/2023 8:47AM	(1) Footnotes and Explanations	SNF-CR 2022 Footnotes.pdf	application/pdf	Jonathan Langfield
09/26/2023 8:47AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/26/2023 8:47AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/26/2023 8:49AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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:	09/26/2023

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.

--	--	--

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT BALDWINVILLE

Filing Year: 2022

Date: 11/28/2023

Time: 10:50 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	10/11/2023
2.3	Last Name	Grady
2.4	First Name	Francis
2.5	Middle Name	J.
2.6	Title	Senior Vice President and Chief Financial Officer
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