

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT ROSEWOOD
1.2	MassHealth Provider ID	110026575A
1.3	Federal Employer Tax ID	311712039
1.4	VPN	0926159
1.5	Is the above information correct?	Yes
1.6	Facility Number	01095
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	22 Johnson street
1.11	City	Peabody
1.12	Zip	01961
1.13	Telephone	+1 (978) 535-8700
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.	Alliance Health, Inc. / Alliance Health Management
1.19	List the name of the entity that holds the nursing facility license.	Alliance Health at Rosewood
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 ROSEWOOD
Filing Year: 2022

Date: 11/28/2023
Time: 12:46 PM

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 ROSEWOOD**

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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 ROSEWOOD
Filing Year: 2022

Date: 11/28/2023
Time: 12:46 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,475,305	5,412	1,480,717
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,815,571	168,871	3,984,442
1.5	Medicare Managed Care (Part C)	1,394,372	92,603	1,486,975
1.6	MassHealth Fee-for-Service	3,886,630		3,886,630
1.7	MassHealth Managed Care	159,173		159,173
1.8	Senior Care Options	273,135		273,135
1.9	OneCare	64,322		64,322
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	1,261,209		1,261,209
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	529,588		529,588
100	Total Nursing Facility Revenue	12,859,305	266,886	13,126,191

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 ROSEWOOD**

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	881,022
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	685
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	11,094
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	9,912
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	902,713

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)	Covid Relief	778,299
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant & Fundraising	2,723
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		100,000
400	Total Endowment and Non-Recoverable Revenue		881,022

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,028,904

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

SCHEDULE 3 : EXPENSES**Nursing Expenses**

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	129,246		129,246
1.2	Director of Nurses: Employee Benefits	10,929		10,929
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,084		12,084
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	152,259		152,259
1.7	Registered Nurses: Salaries	991,697		991,697
1.8	Registered Nurses: Employee Benefits	83,855		83,855
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	92,719		92,719
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	498,577	0	498,577
1.200	Subtotal: Registered Nurses Expenses	1,666,848		1,666,848
1.12	Licensed Practical Nurses: Salaries	1,082,658		1,082,658
1.13	Licensed Practical Nurses: Employee Benefits	91,547		91,547
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	101,223		101,223
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	531,363	0	531,363
1.300	Subtotal: Licensed Practical Nurses Expenses	1,806,791		1,806,791
1.17	Certified Nurse Aides: Salaries	1,800,670		1,800,670
1.18	Certified Nurse Aides: Employee Benefits	152,260		152,260
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	168,351		168,351
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	504,812	0	504,812
1.400	Subtotal: Certified Nurse Aides Expenses	2,626,093		2,626,093

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	6,251,991		6,251,991

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	6,251,991		6,251,991

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	151,708		151,708
2.2	Administration: Employee Benefits	12,828		12,828
2.3	Administration: Payroll Taxes incl Workers Comp.	14,184		14,184
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	178,720		178,720
2.7	Clerical Staff: Salaries	227,973		227,973
2.8	Clerical Staff: Employee Benefits	19,276		19,276
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,314		21,314
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	268,563		268,563
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	120,240		120,240
2.12	Office Supplies	76,595		76,595
2.13	Telecommunications (e.g. Internet, Phone)	34,013		34,013

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	4,845		4,845
2.16	Advertising: Help Wanted	11,501		11,501
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	35,568		35,568
2.20	Insurance: Malpractice & General Liability	175,849		175,849
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	9,094,613	9,045,674	48,939
2.23	Non-Allowable A & G Expenses	1,727,439	1,727,439	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)		625,091	625,091
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		29,671	29,671
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	11,280,663		1,162,312
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	11,727,946		1,609,595
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		11,094	11,094
2.500	Subtotal: Administrative & General Recoverable Income	0		11,094
200	Total: Net Administrative & General Expenses After Recoverable Income	11,727,946		1,598,501

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

Date: 11/28/2023
Time: 12:46 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Other Professional Fees	29,364
2A.2	Covid Testing Residents	19,575
2A.3	Write Office Intercompany Balances	9,045,674
2A.4		
2A.100	Subtotal: Other A&G Expenses	9,094,613

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	10,936
2B.2	Licenses and Dues: Not Related to Resident Care	18,021
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	5,286
2B.7	Key Person Insurance	
2B.8	Management Company Fees	841,800
2B.9	Management Consultants	
2B.10	Interest on Working Capital	21,708
2B.11	Fines, Late Fees, Penalties, including Interest	32,955
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	97,107
2B.15	User Fee Assessment	699,626
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	1,727,439

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 ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	93,356		93,356
3.6	Plant Operation: Employee Benefits	7,893		7,893
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,728		8,728
3.8	Plant Operation: Purchased Service	102,969		102,969
3.9	Plant Operation: Supplies and Expenses	38,973		38,973
3.10	Plant Operation: Utilities	233,226		233,226
3.11	Plant Operation: Repairs	54,915		54,915
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	540,060		540,060
3.13	Dietician: Salaries	69,789		69,789
3.14	Dietician: Employee Benefits	5,901		5,901
3.15	Dietician: Payroll Taxes incl Workers Comp.	6,525		6,525
3.16	Dietician: Purchased Service	8,379		8,379
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	90,594		90,594
3.18	Dietary: Salaries	434,017		434,017
3.19	Dietary: Employee Benefits	36,699		36,699
3.20	Dietary: Payroll Taxes incl Workers Comp.	40,578		40,578
3.21	Dietary: Food	314,547		314,547
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	52,248		52,248
3.400	Subtotal: Dietary Expenses	878,089		878,089
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	579,587		579,587
3.28	Housekeeping/Laundry: Supplies and Expenses	864		864
3.29	Housekeeping/Laundry: Linen and Bedding	929		929

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	581,380		581,380
3.31	Quality Assurance (QA) Professional: Salaries	97,605		97,605
3.32	QA Professional: Employee Benefits	8,254		8,254
3.33	QA Professional: Payroll Taxes incl Workers Comp.	9,126		9,126
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		156,533	156,533
3.600	Subtotal: QA Professional Expenses	114,985		271,518
3.36	Unit Clerk & Medical Records: Salaries	50,111		50,111
3.37	Unit Clerk & Medical Records: Employee Benefits	4,237		4,237
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,685		4,685
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	59,033		59,033
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	219,677		219,677
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	19,265		19,265
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	21,302		21,302
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	260,244		260,244
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	222,083		222,083
3.49	Social Service Worker: Employee Benefits	18,778		18,778
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	20,764		20,764
3.51	Social Service Worker: Purchased Service	35,080		35,080
3.1000	Subtotal: Social Service Worker Expenses	296,705		296,705
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	298,474		298,474
3.57	Indirect Restorative Therapy: Employee Benefits	25,238		25,238
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	27,906		27,906
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries	727,233	727,233	0
3.61	Direct Restorative Therapy: Benefits	129,485	129,485	0
3.62	Direct Restorative Therapy: Consultants	11,148	11,148	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		41,622	41,622
3.1200	Subtotal: Restorative Therapy Expenses	1,219,484		393,240
3.64	Recreational Therapy/Activities: Salaries	108,781		108,781
3.65	Recreational Therapy/Activities: Employee Benefits	9,198		9,198
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,170		10,170
3.67	Recreational Therapy/Activities: Purchased Service	20,891		20,891
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,608		4,608
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	153,648		153,648
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	330		330
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	4,100		4,100

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	62,400		62,400
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	358,611	358,611	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	301,880		301,880
3.90	House Supplies Resold to Private Residents	4,873	4,873	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	5,680		5,680
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	737,874		374,390
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,932,096		3,898,901
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		9,912	9,912
3.1800	Subtotal: Variable Recoverable Income	0		9,912
300	Total: Net Variable Expenses Including Recoverable Income	4,932,096		3,888,989

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

Date: 11/28/2023
Time: 12:46 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	495,340	79,501	415,839
4.2	Long-Term Interest Expense SNF-CR	523,231		523,231
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	80,000		80,000
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	10,276		10,276
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	1,108,847		1,029,346
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	1,108,847		1,029,346

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	24,020,880		12,789,833
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	24,020,880		12,768,827

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue

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

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	13,126,191
1B.2	Other Revenue	21,006
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	13,147,197
1B.4	Salaries and Wages	6,705,077
1B.5	Employee Benefits	1,195,302
1B.6	Supplies and Other (including Payroll Taxes)	14,983,113
1B.7	Interest Expense	544,939
1B.8	Provision for Bad Debt	97,107
1B.9	Depreciation and Amortization Expenses	495,342
1B.200	Total Operating Expenses	24,020,880
1B.300	Income(Loss) from Operations	(10,873,683)
	Non-Operating Income and Expenses	
1B.10	Interest Income	685
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)	881,022
	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	(9,991,976)

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

Date: 11/28/2023
Time: 12:46 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,028,904
2.2	Total Nursing Expenses (Schedule 3)	6,251,991
2.3	Total Administrative and General Expenses (Schedule 3)	11,727,946
2.4	Total Variable Expenses (Schedule 3)	4,932,096
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,108,847
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	24,020,880
200	Cost Reported Net Income(Loss)	(9,991,976)

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(9,991,976)
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)		(9,991,976)

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

Date: 11/28/2023
Time: 12:46 PM

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	853,210
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,910,702
1.6	Less Reserve for Bad Debt	(257,353)
1.100	Subtotal: Net Patient Accounts Receivable	1,653,349
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	37,557
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	83,549
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	11,659
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	14,326
100	Total Current Assets	2,653,650

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Tax Escrows	14,326
1A.100	Subtotal: Other Current Assets	14,326

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

Date: 11/28/2023
Time: 12:46 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	2,290,691
2.2	Buildings	3,895,003
2.3	Improvements	1,972,451
2.4	Equipment	75,943
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	8,234,088

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	611,803
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	270,731
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(59,715)
3.100	Net Mortgage Acquisition Costs	211,016
300	Total Non-Current Assets	822,819

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	HUD MIP Escrpw	57,929
3A.2	HUD Insurance Escrow	22,027
3A.3	HUD Capital Replacement Reserve	531,847
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	611,803

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

Date: 11/28/2023
Time: 12:46 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	11,710,557

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,510,450
5.2	Accrued Expenses	320,379
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	650,000
5.7	Accrued Salaries and Payroll Liabilities	313,392
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	13,406
500	Total Current Liabilities	3,807,627

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Unearned Income	13,406
5A.100	Subtotal: Other Current Liabilities	13,406

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

Date: 11/28/2023
Time: 12:46 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	11,903,194
6.2	Due to Related Parties, Subsidiaries, and Affiliates	153,314
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	12,056,508

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	15,864,135

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	5,838,396		5,838,396
8A.2	Prior Period Adjustment(s)	2		2
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(9,991,976)		(9,991,976)
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	(4,153,578)	0	(4,153,578)

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	2
8D.100	Subtotal: Prior Period Adjustments	2

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) 11,710,557

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	2,290,691			2,290,691				2,290,691
1.2	Building	8,655,457			8,655,457	(4,544,070)	(216,384)	(4,760,454)	3,895,003
1.3	Improvements	2,718,678	63,314		2,781,992	(629,411)	(180,130)	(809,541)	1,972,451
1.4	Equipment	1,938,007	17,540		1,955,547	(1,780,778)	(98,826)	(1,879,604)	75,943
1.5	Software/Limited Life Assets	95,388			95,388	(95,388)		(95,388)	0
1.6	Motor Vehicles				0			0	0
100	Total	15,698,221	80,854	0	15,779,075	(7,049,647)	(495,340)	(7,544,987)	8,234,088

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	693,727					693,727				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	6,068,003					6,068,003	3.05%	216,384		216,384
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	2,718,678		63,314			2,781,992	5.00%	180,130	(46,913)	133,217
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,595,410		17,540			1,612,950	10.00%	98,826	(32,588)	66,238

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	13,644				13,644	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	11,089,462	0	80,854	0	0	11,170,316		495,340 (79,501)	415,839

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	15,500,000
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?	135
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	43,219
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,037
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	4.6
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 ROSEWOOD**

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

<i>Changes in Facility or Realty Company Ownership</i>					
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)	750,031

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(9,991,976)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	495,340
2.3	Increases (Decreases) to Cash Provided by Operating Activities	9,894,001
200	Net Cash from Operating Activities	397,365

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(80,854)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(80,854)

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	(213,332)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(213,332)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	103,179
500	Cash and Cash Equivalents (End of Year)	853,210

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	09/12/2021	135			135	135
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.	135				
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	3,058			5,647	3,252	22,961
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)	46					232
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	3,104	0	0	5,647	3,252	23,193

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

Date: 11/28/2023
Time: 12:46 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
683	1,161	276					2,386	39,424
								0
								0
								0
								0
								0
								0
								0
								0
	11							289
								0
								0
								0
683	1,172	276	0	0	0	0	2,386	39,713

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	489
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	438
3.4	0190.0	Average Length of Stay	91
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	949,606	19,716.0	864,417	19,887.0	1,524,166	59,139.0
1.2	Total Overtime Wages	42,091	715.0	218,241	3,619.0	276,504	7,886.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	991,697	20,431.0	1,082,658	23,506.0	1,800,670	67,025.0

Detail of Nursing Services Shift Differentials

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

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

Date: 11/28/2023
Time: 12:46 PM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	0.9	1,865.0
3.2	Plant Operations	1	1.8	3,686.0
3.3	Dietary Staff	28	11.2	23,330.0
3.4	Dietician	1	0.7	1,395.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	1.2	2,478.0
3.7	Quality Assurance	2	0.9	1,920.0
3.8	MMQ Nurses and MDS Coordinator	6	2.6	5,478.0
3.9	Social Services Staff	5	2.9	6,100.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	18	6.3	13,175.8
3.12	Restorative Therapy - Indirect Staff	18	3.0	6,251.6
3.13	Recreational Staff	6	2.3	4,847.0
3.14	Administration and Officers	1	1.0	2,040.0
3.15	Security Staff			
3.16	Clerical Staff	10	3.4	7,127.0
3.17	Director of Nurses	2	1.0	2,080.0
3.18	Registered Nurses	25	9.8	20,431.0
3.19	Licensed Practical Nurses	19	11.3	23,506.0
3.20	Certified Nurse Aides	58	32.2	67,025.0
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	205	92.5	192,735.4

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Detail of Purchased Nursing Services

Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges

Unregistered Temporary Nursing Service Agencies

4.1	Total Unregistered Temporary Nursing Service Agencies									
-----	---	--	--	--	--	--	--	--	--	--

Registered Temporary Nursing Service Agencies

4.2	Compunnel Healthcare	TKGY					626.9	17,371		
4.3	CONNECTRN INC	TGKV	1,175.0	83,340	828.8	45,494	1,947.8	70,811		
4.4	Intelycare, Inc.	TM7F	3,223.3	208,073	7,375.5	439,545	8,077.5	283,102		
4.5	Kavida Healthcare, Inc	TVTE	183.7	10,589	624.3	43,993	2,632.6	93,659		
4.6	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU	162.6	12,892	8.5	575	1,044.0	37,795		
4.7			2,840.0	181,502						
4.8		TOIY	17.0	970			74.0	2,046		
4.9	Norton and Associates Inc	TOWP	15.8	1,211	25.5	1,756	0.8	28		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		7,617.4	498,577	8,862.6	531,363	14,403.6	504,812	0.0	0
400	Total Temporary Nursing Service Agency Expenses		7,617.4	498,577	8,862.6	531,363	14,403.6	504,812	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	Akinyi	Jacqueline	LPN	Nursing	155,669			155,669		
5.2	McPherson	Stephanie	ADM	Administrative & General	146,442			146,442		
5.3	Malima	Regina	LPN	Nursing	145,640			145,640		
5.4	Jean-Charles	Roseline	CNA	Nursing	115,948			115,948		
5.5	Morrow	Stephaie	SLP	Other	113,683			113,683		

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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 ROSEWOOD**

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	02/28/20 18	03/01/2053	420		12,851,40 0	270,731	11,967
100	TOTALS								270,731	11,967

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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
12,116,526		213,332			11,903,194		433,258	78,003	523,228
					11,903,194		433,258	78,003	523,228

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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	Alliance Health	Yes	600,000	50,000	01/01/2022		650,000		21,708
200	Total Working Capital Interest						650,000		21,708

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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 ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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

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

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 9:16AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/26/2023 9:17AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/26/2023 9:18AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/26/2023 9:21AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

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 ROSEWOOD

Filing Year: 2022

Date: 11/28/2023

Time: 12:46 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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