

Skilled Nursing Facility Cost Report**ALLIANCE HEALTH AT WEST ACRES**

Filing Year: 2022

Date: 11/28/2023

Time: 9:47 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT WEST ACRES
1.2	MassHealth Provider ID	110026555A
1.3	Federal Employer Tax ID	043455405
1.4	VPN	0925594
1.5	Is the above information correct?	Yes
1.6	Facility Number	00889
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	804 Pleasant Street
1.11	City	Brockton
1.12	Zip	02301
1.13	Telephone	+1 (508) 583-6000
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 West Acres
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	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)

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Owner Business Information

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

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

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,162,275	215	1,162,490
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	3,250,916	229,059	3,479,975
1.5	Medicare Managed Care (Part C)	2,139,189	20	2,139,209
1.6	MassHealth Fee-for-Service	3,704,772		3,704,772
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	2,225,826		2,225,826
1.9	OneCare	68,879		68,879
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	729,645		729,645
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	432,578		432,578
100	Total Nursing Facility Revenue	13,714,080	229,294	13,943,374

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	785,906
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	3,795
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	215,959
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	1,403
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	1,007,063

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	785,906
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		
400	Total Endowment and Non-Recoverable Revenue		785,906

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,950,437

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	127,305		127,305
1.2	Director of Nurses: Employee Benefits	11,389		11,389
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,940		11,940
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	150,634		150,634
1.7	Registered Nurses: Salaries	862,893		862,893
1.8	Registered Nurses: Employee Benefits	77,189		77,189
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	80,930		80,930
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	164,058	0	164,058
1.200	Subtotal: Registered Nurses Expenses	1,185,070		1,185,070
1.12	Licensed Practical Nurses: Salaries	1,313,402		1,313,402
1.13	Licensed Practical Nurses: Employee Benefits	117,489		117,489
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	123,183		123,183
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	138,945	0	138,945
1.300	Subtotal: Licensed Practical Nurses Expenses	1,693,019		1,693,019
1.17	Certified Nurse Aides: Salaries	1,794,589		1,794,589
1.18	Certified Nurse Aides: Employee Benefits	160,530		160,530
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	168,316		168,316
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	79,879	0	79,879
1.400	Subtotal: Certified Nurse Aides Expenses	2,203,314		2,203,314

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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	5,232,037		5,232,037

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	5,232,037		5,232,037

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			0
2.2	Administration: Employee Benefits			0
2.3	Administration: Payroll Taxes incl Workers Comp.			0
2.4	Administration: Purchased Service	166,697		166,697
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)		182,228	182,228
2.100	Subtotal: Administration & Officers Expenses	166,697		348,925
2.7	Clerical Staff: Salaries	439,002		439,002
2.8	Clerical Staff: Employee Benefits	39,271		39,271
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	41,173		41,173
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	519,446		519,446
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	92,824		92,824
2.12	Office Supplies	65,397		65,397
2.13	Telecommunications (e.g. Internet, Phone)	51,173		51,173

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	5,612	5,612	0
2.16	Advertising: Help Wanted	8,409	8,409	0
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)	32,199		32,199
2.20	Insurance: Malpractice & General Liability	139,111		139,111
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	138,759	120,249	18,510
2.23	Non-Allowable A & G Expenses	1,568,477	1,568,477	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)		601,940	601,940
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		28,572	28,572
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	2,101,961		1,029,726
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,788,104		1,898,097
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		215,959	215,959
2.500	Subtotal: Administrative & General Recoverable Income	0		215,959
200	Total: Net Administrative & General Expenses After Recoverable Income	2,788,104		1,682,138

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Other Professional Fees	15,225
2A.2	Donations	125
2A.3	Covid Testing Residents	3,285
2A.4	Misc. Expenses	14,987
2A.5	Amort-OfIntangible Assets	90,735
2A.6	Employee Relations	14,402
2A.100	Subtotal: Other A&G Expenses	138,759

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	10,192
2B.2	Licenses and Dues: Not Related to Resident Care	18,549
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	21,224
2B.7	Key Person Insurance	
2B.8	Management Company Fees	709,068
2B.9	Management Consultants	
2B.10	Interest on Working Capital	25,695
2B.11	Fines, Late Fees, Penalties, including Interest	1,070
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	53,202
2B.15	User Fee Assessment	729,477
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	1,568,477

Variable Expenses

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Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	91,153		91,153
3.2	Staff Dev. Coord.: Employee Benefits	8,155		8,155
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	8,549		8,549
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	107,857		107,857
3.5	Plant Operation: Salaries	72,599		72,599
3.6	Plant Operation: Employee Benefits	6,494		6,494
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	6,809		6,809
3.8	Plant Operation: Purchased Service	83,544		83,544
3.9	Plant Operation: Supplies and Expenses	30,679		30,679
3.10	Plant Operation: Utilities	311,853		311,853
3.11	Plant Operation: Repairs	51,957		51,957
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	563,935		563,935
3.13	Dietician: Salaries	88,350		88,350
3.14	Dietician: Employee Benefits	7,903		7,903
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,286		8,286
3.16	Dietician: Purchased Service	658		658
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	105,197		105,197
3.18	Dietary: Salaries	394,904		394,904
3.19	Dietary: Employee Benefits	35,325		35,325
3.20	Dietary: Payroll Taxes incl Workers Comp.	37,038		37,038
3.21	Dietary: Food	309,148		309,148
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	44,968		44,968
3.400	Subtotal: Dietary Expenses	821,383		821,383
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0

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3.27	Housekeeping/Laundry: Purchased Service	434,679		434,679
3.28	Housekeeping/Laundry: Supplies and Expenses	11,824		11,824
3.29	Housekeeping/Laundry: Linen and Bedding	12,834		12,834
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	459,337		459,337
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)		150,735	150,735
3.600	Subtotal: QA Professional Expenses	0		150,735
3.36	Unit Clerk & Medical Records: Salaries	85,198		85,198
3.37	Unit Clerk & Medical Records: Employee Benefits	7,621		7,621
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	7,991		7,991
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	100,810		100,810
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	204,941		204,941
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	14,799		14,799
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,515		15,515
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	235,255		235,255
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	153,050		153,050
3.49	Social Service Worker: Employee Benefits	13,691		13,691
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,354		14,354
3.51	Social Service Worker: Purchased Service	7,650		7,650

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3.1000	Subtotal: Social Service Worker Expenses	188,745		188,745
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	283,174		283,174
3.57	Indirect Restorative Therapy: Employee Benefits	25,331		25,331
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	26,559		26,559
3.59	Indirect Restorative Therapy: Consultants	232		232
3.60	Direct Restorative Therapy: Salaries	667,853	667,853	0
3.61	Direct Restorative Therapy: Benefits	122,379	122,379	0
3.62	Direct Restorative Therapy: Consultants	260	260	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		40,081	40,081
3.1200	Subtotal: Restorative Therapy Expenses	1,125,788		375,377
3.64	Recreational Therapy/Activities: Salaries	117,670		117,670
3.65	Recreational Therapy/Activities: Employee Benefits	10,526		10,526
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	11,036		11,036
3.67	Recreational Therapy/Activities: Purchased Service	25,550		25,550
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,268		4,268
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	169,050		169,050
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

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3.78	Travel: Motor Vehicle Expense	1,544	1,544	0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,040		1,040
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	12,000		12,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	516,407	516,407	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	264,384		264,384
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	13,446		13,446
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	808,821		290,870
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,686,178		3,568,551
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,403	1,403
3.1800	Subtotal: Variable Recoverable Income	0		1,403
300	Total: Net Variable Expenses Including Recoverable Income	4,686,178		3,567,148

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	764,996	21,611	743,385
4.2	Long-Term Interest Expense SNF-CR	708,327		708,327
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	47,000		47,000
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			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,520,323		1,498,712
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	1,520,323		1,498,712

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,226,642		12,197,397
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	14,226,642		11,980,035

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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Other Business Expenses

Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
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	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	13,943,374
1B.2	Other Revenue	217,362
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	14,160,736
1B.4	Salaries and Wages	6,696,083
1B.5	Employee Benefits	1,219,771
1B.6	Supplies and Other (including Payroll Taxes)	4,758,566
1B.7	Interest Expense	734,022
1B.8	Provision for Bad Debt	53,202
1B.9	Depreciation and Amortization Expenses	764,998
1B.200	Total Operating Expenses	14,226,642
1B.300	Income(Loss) from Operations	(65,906)
	Non-Operating Income and Expenses	
1B.10	Interest Income	3,795
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)	785,906
	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	723,795

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<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)	14,950,437
2.2	Total Nursing Expenses (Schedule 3)	5,232,037
2.3	Total Administrative and General Expenses (Schedule 3)	2,788,104
2.4	Total Variable Expenses (Schedule 3)	4,686,178
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,520,323
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,226,642
200	Cost Reported Net Income(Loss)	723,795

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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)		723,795
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)		723,795

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	4,235,009
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	2,121,032
1.6	Less Reserve for Bad Debt	(140,680)
1.100	Subtotal: Net Patient Accounts Receivable	1,980,352
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	3,230
1.9	Interest Receivable	
1.10	Supply Inventory	5,000
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	34,094
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	5,090
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	4,550
100	Total Current Assets	6,267,325

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Deposits Other	4,550
1A.100	Subtotal: Other Current Assets	4,550

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	300,000
2.2	Buildings	1,416,462
2.3	Improvements	7,114,061
2.4	Equipment	479,033
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	9,309,556

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	544,410
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	330,860
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(158,357)
3.100	Net Mortgage Acquisition Costs	172,503
300	Total Non-Current Assets	716,913

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchased Goodwill	544,410
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	544,410

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	16,293,794

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	448,670
5.2	Accrued Expenses	230,813
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	800,000
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	558,583
5.8	State and Federal Taxes Payable	3,604
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
500	Total Current Liabilities	2,041,670

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

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	14,065,350
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(32,760)
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	14,032,590

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	16,074,260

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	(504,259)		(504,259)
8A.2	Prior Period Adjustment(s)	(2)		(2)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	723,795		723,795
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	219,534	0	219,534

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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 #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	16,293,794

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	300,000			300,000				300,000
1.2	Building	6,321,000			6,321,000	(4,693,842)	(210,696)	(4,904,538)	1,416,462
1.3	Improvements	9,144,803	41,034		9,185,837	(1,597,599)	(474,177)	(2,071,776)	7,114,061
1.4	Equipment	2,343,967	79,705		2,423,672	(1,864,516)	(80,123)	(1,944,639)	479,033
1.5	Software/Limited Life Assets	17,659			17,659	(17,659)		(17,659)	0
1.6	Motor Vehicles				0			0	0
100	Total	18,127,429	120,739	0	18,248,168	(8,173,616)	(764,996)	(8,938,612)	9,309,556

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	138,370					138,370				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	3,397,820					3,397,820	3.05%	210,696	(86,315)	124,381
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,658,944		41,034			8,699,978	5.00%	474,177	(41,209)	432,968
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	2,184,549		79,705			2,264,254	10.00%	80,123	105,913	186,036

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2.8	Equipment REA- CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF- CR	17,659				17,659	33.33%	0		0
2.10	Software/Limited Life Assets REA- CR					0	33.33%			0
200	Total Claimed Fixed Assets	14,397,342	0	120,739	0	0	14,518,081		764,996 (21,611)	743,385

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1965
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1965
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?	130
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	36,047
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	26,706
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	3.5
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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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)	4,276,560

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	723,795
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	764,996
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(3,666,603)
200	Net Cash from Operating Activities	(2,177,812)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(120,739)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(120,739)

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	2,257,000
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	2,257,000

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(41,551)
500	Cash and Cash Equivalents (End of Year)	4,235,009

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	06/25/2020	130			130	138
1.2	11/20/2018	130			130	138
1.3	06/25/2018	138			138	138
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	130				
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	2,379			4,630	4,826	18,297
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)	66				56	360
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,445	0	0	4,630	4,882	18,657

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	8,624	276					1,819	40,851
								0
								0
								0
								0
								0
								0
								0
	295						1	778
								0
								0
								0
0	8,919	276	0	0	0	0	1,820	41,629

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	395
3.2	0140.1	Number of MassHealth Admissions During Year	1
3.3	0150.0	Number of Discharges During Year	409
3.4	0190.0	Average Length of Stay	102
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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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	832,106	21,772.0	1,197,808	32,845.0	1,527,521	81,947.0
1.2	Total Overtime Wages	30,787	577.0	115,594	2,261.0	267,068	9,963.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	862,893	22,349.0	1,313,402	35,106.0	1,794,589	91,910.0

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					

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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	1	1.3	2,771.0
3.3	Dietary Staff	35	12.1	25,180.0
3.4	Dietician	1	1.0	2,080.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	3	2.0	4,240.0
3.7	Quality Assurance	1	1.0	2,172.0
3.8	MMQ Nurses and MDS Coordinator	5	2.1	4,354.0
3.9	Social Services Staff	6	4.8	9,994.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	5	6.7	14,033.0
3.12	Restorative Therapy - Indirect Staff	5	2.6	5,491.2
3.13	Recreational Staff	4	2.4	5,056.0
3.14	Administration and Officers			
3.15	Security Staff			
3.16	Clerical Staff	5	3.4	7,162.0
3.17	Director of Nurses	2	1.0	1,993.0
3.18	Registered Nurses	41	10.7	22,349.0
3.19	Licensed Practical Nurses	40	16.9	35,106.0
3.20	Certified Nurse Aides	91	44.2	91,910.0
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	245	112.2	233,891.2

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies				0.0		0.0			
Registered Temporary Nursing Service Agencies										
4.2	Coastal Care Nursing Associates, LLC	T3ML	52.8	4,274	87.0	5,815				
4.3	Intelycare, Inc.	TM7F	1,354.0	94,562	1,311.1	92,977	272.7	9,408		
4.4	Kavida Healthcare, Inc	TVTE	18.0	2,066	311.1	28,569	478.4	6,650		
4.5	Mas Medical Staffing, Corp	TJ4S	614.3	47,421			68.2	2,405		
4.6	North East Med Staff / Kclia, Inc	TXG4					1,393.3	49,488		
4.7	Compunnel Healthcare	TKGY	311.5	15,735	15.3	813	422.5	11,524		
4.8					191.3	10,771	15.0	404		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,350.6	164,058	1,915.8	138,945	2,650.1	79,879	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,350.6	164,058	1,915.8	138,945	2,650.1	79,879	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	Scott	Jacqueline	Rehab Mgr	Other	120,846			120,846		
5.2	Gallagher	Vida	PT	Other	110,591			110,591		
5.3	Herald	Marjorie	LPN	Nursing	106,029			106,029		
5.4	Dinatale	Mary	OT	Other	102,324			102,324		
5.5	Gabriel	Marie	LPN	Nursing	101,258			101,258		

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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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	Citizens Bank	No	11/30/20 18	10/21/2023			12,652,00 0	174,603	17,539
100	TOTALS								174,603	17,539

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
11,808,350	2,257,000				14,065,350	6.500%	690,788		708,327
					14,065,350		690,788	0	708,327

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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, Inc.	Yes	2,590,000	800,000	01/01/2019		3,390,000		
200	Total Working Capital Interest						3,390,000		0

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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):

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

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

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 9:25AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/26/2023 9:25AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/26/2023 9:26AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/26/2023 9:28AM	(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.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

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