

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

Filing Year: 2023

Date: 09/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	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	01/01/2023
1.9	Reporting Period To	12/31/2023
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	☐ 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)

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	1,073,855	0	1,073,855
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	2,863,640	198,553	3,062,193
1.5	Medicare Managed Care (Part C)	2,190,984	5,517	2,196,501
1.6	MassHealth Fee-for-Service	5,765,205	28,600	5,793,805
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	2,396,316	0	2,396,316
1.9	OneCare	195,872	0	195,872
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	914,026	0	914,026
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	617,862	0	617,862
100	Total Nursing Facility Revenue	16,017,760	232,670	16,250,430

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	3,057,438
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	103,185
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	485
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	3,161,108

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)	Grant & Funraising	23,205
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Test	75,024
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERC Income	2,959,209
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		3,057,438

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	19,411,538

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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	143,060		143,060
1.2	Director of Nurses: Employee Benefits	8,409		8,409
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,858		13,858
1.4	Director of Nurses Purchased Service: Per Diem	0		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	165,327		165,327
1.7	Registered Nurses: Salaries	976,719		976,719
1.8	Registered Nurses: Employee Benefits	57,417		57,417
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	94,618		94,618
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	186,690	3,751	182,939
1.200	Subtotal: Registered Nurses Expenses	1,315,444		1,311,693
1.12	Licensed Practical Nurses: Salaries	1,371,126		1,371,126
1.13	Licensed Practical Nurses: Employee Benefits	80,603		80,603
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	132,825		132,825
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	467,998	4,238	463,760
1.300	Subtotal: Licensed Practical Nurses Expenses	2,052,552		2,048,314
1.17	Certified Nurse Aides: Salaries	2,138,808		2,138,808
1.18	Certified Nurse Aides: Employee Benefits	125,737		125,737
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	207,191		207,191
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	89,377	4,319	85,058
1.400	Subtotal: Certified Nurse Aides Expenses	2,561,113		2,556,794

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		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	6,094,436		6,082,128

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	6,094,436		6,082,128

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		0
2.2	Administration: Employee Benefits	0		0
2.3	Administration: Payroll Taxes incl Workers Comp.	0		0
2.4	Administration: Purchased Service	193,269		193,269
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)		203,521	203,521
2.100	Subtotal: Administration & Officers Expenses	193,269		396,790
2.7	Clerical Staff: Salaries	453,230		453,230
2.8	Clerical Staff: Employee Benefits	26,643		26,643
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	43,905		43,905
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	523,778		523,778
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	100,167		100,167
2.12	Office Supplies	79,058		79,058
2.13	Telecommunications (e.g. Internet, Phone)	52,698		52,698

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	4,319		4,319
2.16	Advertising: Help Wanted	29,445		29,445
2.17	Licenses and Dues: Patient Care Related Portion	0		0
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	21,612		21,612
2.20	Insurance: Malpractice & General Liability	132,240		132,240
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	4,929,517	4,613,178	316,339
2.23	Non-Allowable A & G Expenses	1,714,090	1,714,090	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)		670,059	670,059
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		28,755	28,755
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	7,063,146		1,434,692
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	7,780,193		2,355,260
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	7,780,193		2,355,260

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Other Professional Fees	300,093
2A.2	Employee Relations	18,437
2A.3	Gain/Loss Refinancing	16,246
2A.4	Equity Transfer	4,504,006
2A.5	Amort-Intangibles	90,735
2A.100	Subtotal: Other A&G Expenses	4,929,517

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	5,096
2B.2	Licenses and Dues: Not Related to Resident Care	17,479
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	26,506
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	688,060
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	4,507
2B.11	Fines, Late Fees, Penalties, including Interest	0
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	142,245
2B.15	User Fee Assessment	830,197
2B.16	Other Non-Allowable A&G Expenses	0
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	1,714,090

Variable Expenses				
Table 3		1	2	3

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Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	83,398		83,398
3.6	Plant Operation: Employee Benefits	4,902		4,902
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,079		8,079
3.8	Plant Operation: Purchased Service	84,774		84,774
3.9	Plant Operation: Supplies and Expenses	24,670		24,670
3.10	Plant Operation: Utilities	292,470		292,470
3.11	Plant Operation: Repairs	53,736		53,736
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	552,029		552,029
3.13	Dietician: Salaries	95,669		95,669
3.14	Dietician: Employee Benefits	5,624		5,624
3.15	Dietician: Payroll Taxes incl Workers Comp.	9,268		9,268
3.16	Dietician: Purchased Service	547		547
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	111,108		111,108
3.18	Dietary: Salaries	474,372		474,372
3.19	Dietary: Employee Benefits	27,886		27,886
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,953		45,953
3.21	Dietary: Food	345,748		345,748
3.22	Dietary: Purchased Service	4,165		4,165
3.23	Dietary: Supplies and Expenses	41,764		41,764
3.400	Subtotal: Dietary Expenses	939,888		939,888
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0		0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	450,663		450,663

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3.28	Housekeeping/Laundry: Supplies and Expenses	14,667		14,667
3.29	Housekeeping/Laundry: Linen and Bedding	14,202		14,202
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	479,532		479,532
3.31	Quality Assurance (QA) Professional: Salaries	70,775		70,775
3.32	QA Professional: Employee Benefits	4,160		4,160
3.33	QA Professional: Payroll Taxes incl Workers Comp.	6,856		6,856
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		215,781	215,781
3.600	Subtotal: QA Professional Expenses	81,791		297,572
3.36	Unit Clerk & Medical Records: Salaries	88,558		88,558
3.37	Unit Clerk & Medical Records: Employee Benefits	5,205		5,205
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	8,579		8,579
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	102,342		102,342
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	196,952		196,952
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,321		8,321
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,713		13,713
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	218,986		218,986
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	153,393		153,393
3.49	Social Service Worker: Employee Benefits	9,017		9,017
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,859		14,859
3.51	Social Service Worker: Purchased Service	10,200		10,200
3.1000	Subtotal: Social Service Worker Expenses	187,469		187,469

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3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	192,617		192,617
3.57	Indirect Restorative Therapy: Employee Benefits	11,322		11,322
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	18,660		18,660
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	751,571	751,571	0
3.61	Direct Restorative Therapy: Benefits	116,989	116,989	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		14,531	14,531
3.1200	Subtotal: Restorative Therapy Expenses	1,091,159		237,130
3.64	Recreational Therapy/Activities: Salaries	134,012		134,012
3.65	Recreational Therapy/Activities: Employee Benefits	7,878		7,878
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,983		12,983
3.67	Recreational Therapy/Activities: Purchased Service	26,610		26,610
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,873		5,873
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	187,356		187,356
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	771		771

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3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	2,468		2,468
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	16,000		16,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	506,106	506,106	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	246,976		246,976
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	14,117		14,117
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	786,438		280,332
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,738,098		3,593,744
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		485	485
3.1800	Subtotal: Variable Recoverable Income	0		485
300	Total: Net Variable Expenses Including Recoverable Income	4,738,098		3,593,259

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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	782,795	29,581	753,214
4.2	Long-Term Interest Expense SNF-CR	1,006,587		1,006,587
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		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		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	0	0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,836,382		1,806,801
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	1,836,382		1,806,801

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<i>Total Combined Expenses Before Recoverable Income</i>				
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	20,449,109		13,837,933
<i>Total Combined Expenses Net of Recoverable Income</i>				
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	20,449,109		13,837,448

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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	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	0
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	0
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	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	0	0	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	0	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	14,888,259
1B.2	Other Revenue	485
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	14,888,744
1B.4	Salaries and Wages	7,324,260
1B.5	Employee Benefits	1,131,460
1B.6	Supplies and Other (including Payroll Taxes)	10,057,255
1B.7	Interest Expense	1,011,094
1B.8	Provision for Bad Debt	142,245
1B.9	Depreciation and Amortization Expenses	782,795
1B.200	Total Operating Expenses	20,449,109
1B.300	Income(Loss) from Operations	(5,560,365)
	Non-Operating Income and Expenses	
1B.10	Interest Income	103,185
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	4,419,609
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(1,037,571)

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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)	19,411,538
2.2	Total Nursing Expenses (Schedule 3)	6,094,436
2.3	Total Administrative and General Expenses (Schedule 3)	7,780,193
2.4	Total Variable Expenses (Schedule 3)	4,738,098
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,836,382
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	20,449,109
200	Cost Reported Net Income(Loss)	(1,037,571)

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)		(1,037,571)
3.2	Reconciling Item	1	0
3.3	Reconciling Item	1	0
3.4	Reconciling Item	1	0
3.5	Reconciling Item	1	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(1,037,571)

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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	2,676,185
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,407,972
1.6	Less Reserve for Bad Debt	(141,755)
1.100	Subtotal: Net Patient Accounts Receivable	2,266,217
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	5,000
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	118,178
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	7,113
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	1,125,975
100	Total Current Assets	6,198,668

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
3A.1	Exchange	3,636
3A.2	Deposits Other	4,550
3A.3	Escrow Accounts	136,325
3A.4	HUD Debt Service Reserve	535,713
3A.5	HUD Capital Repl Reserve	445,751
1A.100	Subtotal: Other Current Assets	1,125,975

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	300,000
2.2	Buildings	1,205,766
2.3	Improvements	6,722,235
2.4	Equipment	440,695
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	8,668,696

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	453,675
3.4	Construction in Progress	4,053
3.5	Mortgage Acquisition Costs	229,061
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(9,166)
3.100	Net Mortgage Acquisition Costs	219,895
300	Total Non-Current Assets	677,623

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
8D.1	Purchase Goodwill	453,675
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	453,675

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	15,544,987

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	508,099
5.2	Accrued Expenses	450,055
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	584,621
5.8	State and Federal Taxes Payable	5,909
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	2,970
500	Total Current Liabilities	1,551,654

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	2,970
5A.100	Subtotal: Other Current Liabilities	2,970

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	14,811,369
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	14,811,369

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	16,363,023

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	219,534	0	219,534
8A.2	Prior Period Adjustment(s)	1	0	1
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(1,037,571)		(1,037,571)
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	(818,036)	0	(818,036)

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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	1
8D.100	Subtotal: Prior Period Adjustments	1

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)	15,544,987

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	300,000	0	0	300,000				300,000
1.2	Building	6,321,000	0	0	6,321,000	(4,904,538)	(210,696)	(5,115,234)	1,205,766
1.3	Improvements	9,185,837	89,339	0	9,275,176	(2,071,777)	(481,164)	(2,552,941)	6,722,235
1.4	Equipment	2,423,672	52,597	0	2,476,269	(1,944,639)	(90,935)	(2,035,574)	440,695
1.5	Software/Limited Life Assets	17,659	0	0	17,659	(17,659)	0	(17,659)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	18,248,168	141,936	0	18,390,104	(8,938,613)	(782,795)	(9,721,408)	8,668,696

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	0	0	0	0	138,370				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	3,397,820	0	0	0	0	3,397,820	3.05%	210,696	(86,215)	124,481
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	8,699,978	0	89,339	0	0	8,789,317	5.00%	481,164	(43,728)	437,436
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	2,264,254	0	52,597	0	0	2,316,851	10.00%	90,935	100,362	191,297

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2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	17,659	0	0	0	0	17,659	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	14,518,081	0	141,936	0	0	14,660,017		782,795	(29,581)	753,214

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.	0
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

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					0
4.2					0
4.3					0

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)	4,235,009

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(1,037,571)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	782,795
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,908,131)
200	Net Cash from Operating Activities	(2,162,907)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(141,936)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(141,936)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	864,350
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(118,331)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	746,019

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(1,558,824)
500	Cash and Cash Equivalents (End of Year)	2,676,185

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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	06/25/2022	130	0		130	48
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	138				
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	2,143	0	0	3,900	4,579	19,419
2.2	Residential Care	0	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	13	0	0	0	6	305
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	0	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	2,156	0	0	3,900	4,585	19,724

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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
0	8,301	692	0	0	0	0	2,292	41,326
				0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	165	0	0	0	0	0	0	489
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
0	8,466	692	0	0	0	0	2,292	41,815

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	397
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	414
3.4	0190.0	Average Length of Stay	101
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	958,435	22,476.7	1,217,488	28,608.5	1,897,176	87,590.6
1.2	Total Overtime Wages	18,284	308.0	153,638	2,533.0	241,632	7,702.0
1.3	Total Shift Differential	0					
1.4	Total Other Differentials	0					
100	Total	976,719	22,784.7	1,371,126	31,141.5	2,138,808	95,292.6

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	0.00	0.00	0.00	0.00	0.00
2.2	Licensed Practical Nurses	0.00	0.00	0.00	0.00	0.00
2.3	Certified Nurse Aides	0.00	0.00	0.00	0.00	0.00

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<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	0	0.0	0.0
3.2	Plant Operations	4	1.3	2,730.9
3.3	Dietary Staff	34	11.5	23,838.5
3.4	Dietician	1	1.0	2,080.0
3.5	Housekeeping/Laundry Staff	0	0.0	0.0
3.6	Unit Clerk & Medical Records Staff	3	1.9	4,011.1
3.7	Quality Assurance	3	0.7	1,396.4
3.8	MMQ Nurses and MDS Coordinator	5	2.3	4,841.8
3.9	Social Services Staff	5	2.1	4,356.5
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	14	6.2	12,888.9
3.12	Restorative Therapy - Indirect Staff	14	2.0	4,244.0
3.13	Recreational Staff	6	2.9	5,975.9
3.14	Administration and Officers	0	0.0	0.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	6	6.2	12,868.1
3.17	Director of Nurses	1	1.0	2,088.0
3.18	Registered Nurses	21	11.0	22,784.7
3.19	Licensed Practical Nurses	40	15.0	31,141.5
3.20	Certified Nurse Aides	94	45.8	95,292.6
3.21	Resident Care Assistants	0	0.0	0.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	251	110.8	230,538.9

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<i>Detail of Purchased Nursing Services</i>										
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		49.8	3,751	70.8	4,238	121.8	4,319	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	66.5	5,365	118.8	7,982	6.5	235	0.0	0
4.3	Coastal Care Nursing Associates, LLC	T3ML	145.3	11,483	341.2	22,454	52.5	2,048	0.0	0
4.4	Intelycare, Inc.	TM7F	1,955.8	139,275	5,601.3	357,226	1,080.0	38,533	0.0	0
4.5	Kavida Healthcare, Inc	TVTE	49.4	3,734	655.6	42,354	506.5	19,509	0.0	0
4.6	North East Med Staff / Kclia, Inc	TXG4	0.0	0	63.3	4,795	523.0	17,397	0.0	0
4.7	Mas Medical Staffing, Corp	TJ4S	305.9	23,082	15.2	1,046	30.1	1,109	0.0	0
4.8	Compunnel Healthcare	TKGY	0.0	0			232.0	6,227	0.0	0
4.9	Core Medical Group	T011	0.0	0	402.3	27,903				
4.10			0.0	0	0.0	0				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,522.9	182,939	7,197.6	463,760	2,430.6	85,058	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,572.7	186,690	7,268.4	467,998	2,552.4	89,377	0.0	0

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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	Linehan	Deborah	DON	Nursing	172,008	0	0	172,008
5.2	Herard	Marjorie	LPN	Nursing	167,727	0	0	167,727
5.3	Gabriel	Marie	LPN	Nursing	144,324	0	0	144,324
5.4	Scott	Jacqueline	Rehab Mgr	Other	135,535	0	0	135,535
5.5	Dinatale	Mary	OT	Other	126,469	0	0	126,469

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	0	0	0	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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Citizens Bank	No	11/30/2018	10/21/2023	102,100		12,652,000		
1.2		Lument Capital	No	01/24/2023	02/01/2058	21,205	420	14,929,700	229,061	9,166
100	TOTALS								229,061	9,166

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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
14,065,350			14,065,350	02/06/2023	0	6.500%	76,081		76,081
	14,929,700	118,331			14,811,369	5.560%	772,043	149,297	930,506
					14,811,369		848,124	149,297	1,006,587

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	AHI	Yes	800,000	0	01/01/2019	800,000	0	0.000%	4,507
200	Total Working Capital Interest						0		4,507

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

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

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

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
05/10/2024 1:03PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/10/2024 1:04PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/10/2024 1:04PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	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:	05/10/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/13/2024
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