

**Skilled Nursing Facility Cost Report****ALLIANCE HEALTH AT MARIE ESTHER**

Filing Year: 2022

Date: 11/28/2023

Time: 12:44 PM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	ALLIANCE HEALTH AT MARIE ESTHER
1.2	MassHealth Provider ID	110026407A
1.3	Federal Employer Tax ID	043185003
1.4	VPN	0921408
1.5	Is the above information correct?	Yes
1.6	Facility Number	01086
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	720 Boston Post Road East
1.11	City	Marlborough
1.12	Zip	01752
1.13	Telephone	+1 (508) 460-1951
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 Marie Esther
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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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
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**

<b>Nursing Facility Revenue</b>				
<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	774,430	30,085	804,515
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	498,881	141,448	640,329
1.5	Medicare Managed Care (Part C)	99,903	7,970	107,873
1.6	MassHealth Fee-for-Service	18,869		18,869
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,853,459		1,853,459
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	89,154		89,154
1.13	DTA & EAEDC	1,655,575		1,655,575
1.14	Veteran's Affairs & Other Public	385,378		385,378
1.15	Other Payer Revenue	235,175		235,175
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>5,610,824</b>	<b>179,503</b>	<b>5,790,327</b>

<b>Detail of Ancillary Revenue</b>			
<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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<b>Other Nursing Facility Revenue</b>		
<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	26,573
3.2	Endowment and Other Non-Recoverable Revenue	387,614
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	29
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	69,965
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	150,835
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>635,016</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Relief	308,760
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant & Fundraising	78,854
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>387,614</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>6,425,343</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	128,838		128,838
1.2	Director of Nurses: Employee Benefits	13,391		13,391
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,700		13,700
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>155,929</b>		<b>155,929</b>
1.7	Registered Nurses: Salaries	123,529		123,529
1.8	Registered Nurses: Employee Benefits	12,838		12,838
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	13,135		13,135
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	129,151	0	129,151
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>278,653</b>		<b>278,653</b>
1.12	Licensed Practical Nurses: Salaries	452,107		452,107
1.13	Licensed Practical Nurses: Employee Benefits	46,988		46,988
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	48,074		48,074
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	234,145	0	234,145
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>781,314</b>		<b>781,314</b>
1.17	Certified Nurse Aides: Salaries	747,648		747,648
1.18	Certified Nurse Aides: Employee Benefits	77,701		77,701
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	79,500		79,500
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	157,120	0	157,120
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,061,969</b>		<b>1,061,969</b>

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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
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>2,277,865</b>		<b>2,277,865</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>2,277,865</b>		<b>2,277,865</b>

## 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	125,747		125,747
2.2	Administration: Employee Benefits	13,069		13,069
2.3	Administration: Payroll Taxes incl Workers Comp.	13,371		13,371
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>152,187</b>		<b>152,187</b>
2.7	Clerical Staff: Salaries	125,479		125,479
2.8	Clerical Staff: Employee Benefits	13,041		13,041
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	13,343		13,343
2.10	Clerical Staff: Purchased Service			0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>151,863</b>		<b>151,863</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	57,983		57,983
2.12	Office Supplies	22,162		22,162
2.13	Telecommunications (e.g. Internet, Phone)	32,031		32,031

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,437		1,437
2.16	Advertising: Help Wanted	10,663		10,663
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)	19,668		19,668
2.20	Insurance: Malpractice & General Liability	36,623		36,623
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	466,785	400,000	66,785
2.23	Non-Allowable A & G Expenses	432,157	432,157	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)		361,164	361,164
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		17,144	17,144
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,079,509</b>		<b>625,660</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,383,559</b>		<b>929,710</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		69,965	69,965
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>69,965</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,383,559</b>		<b>859,745</b>



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<b>Detail of Other A&amp;G Expenses</b>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
2A.1	Other Professional Fees	66,605
2A.2	Covid Testing Residents	180
2A.3	Equity Transfer	400,000
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>466,785</b>

<b>Detail of Non-Allowable A &amp; G Expenses</b>		
<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	7,752
2B.2	Licenses and Dues: Not Related to Resident Care	13,037
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	3,338
2B.7	Key Person Insurance	
2B.8	Management Company Fees	330,000
2B.9	Management Consultants	
2B.10	Interest on Working Capital	22,679
2B.11	Fines, Late Fees, Penalties, including Interest	650
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	30,429
2B.15	User Fee Assessment	24,272
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>432,157</b>

<b>Variable Expenses</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
3.1	Staff Development Coordinator: Salaries			0

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3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	102,320		102,320
3.6	Plant Operation: Employee Benefits	10,634		10,634
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,880		10,880
3.8	Plant Operation: Purchased Service	84,371		84,371
3.9	Plant Operation: Supplies and Expenses	15,225		15,225
3.10	Plant Operation: Utilities	220,924		220,924
3.11	Plant Operation: Repairs	14,963		14,963
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>459,317</b>		<b>459,317</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	16,459		16,459
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>16,459</b>		<b>16,459</b>
3.18	Dietary: Salaries	361,948		361,948
3.19	Dietary: Employee Benefits	37,617		37,617
3.20	Dietary: Payroll Taxes incl Workers Comp.	38,486		38,486
3.21	Dietary: Food	237,623		237,623
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	29,693		29,693
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>705,367</b>		<b>705,367</b>
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	398,369		398,369
3.28	Housekeeping/Laundry: Supplies and Expenses	3,569		3,569
3.29	Housekeeping/Laundry: Linen and Bedding	937		937
3.30	Housekeeping/Laundry: Special Cleaning			0

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<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>402,875</b>		<b>402,875</b>
3.31	Quality Assurance (QA) Professional: Salaries	10,379		10,379
3.32	QA Professional: Employee Benefits	1,079		1,079
3.33	QA Professional: Payroll Taxes incl Workers Comp.	1,103		1,103
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		90,441	90,441
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>12,561</b>		<b>103,002</b>
3.36	Unit Clerk & Medical Records: Salaries	1,268		1,268
3.37	Unit Clerk & Medical Records: Employee Benefits	131		131
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	135		135
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>1,534</b>		<b>1,534</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	118,110		118,110
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	10,396		10,396
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,637		10,637
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>139,143</b>		<b>139,143</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	50,583		50,583
3.49	Social Service Worker: Employee Benefits	5,258		5,258
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,378		5,378
3.51	Social Service Worker: Purchased Service	3,900		3,900
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>65,119</b>		<b>65,119</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	119,525		119,525
3.57	Indirect Restorative Therapy: Employee Benefits	12,422		12,422
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	12,709		12,709
3.59	Indirect Restorative Therapy: Consultants	1,965		1,965
3.60	Direct Restorative Therapy: Salaries	121,246	121,246	0
3.61	Direct Restorative Therapy: Benefits	25,495	25,495	0
3.62	Direct Restorative Therapy: Consultants	7,338	7,338	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		24,048	24,048
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>300,700</b>		<b>170,669</b>
3.64	Recreational Therapy/Activities: Salaries	103,110		103,110
3.65	Recreational Therapy/Activities: Employee Benefits	10,716		10,716
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	10,964		10,964
3.67	Recreational Therapy/Activities: Purchased Service	35,933		35,933
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,858		4,858
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>165,581</b>		<b>165,581</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	17,411		17,411
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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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	45,699	45,699	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	67,632		67,632
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	8,461	8,461	0
3.92	Pharmacy Consultant	5,596		5,596
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>156,799</b>		<b>102,639</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>2,425,455</b>		<b>2,331,705</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		150,835	150,835
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>150,835</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>2,425,455</b>		<b>2,180,870</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	209,017	139,612	69,405
4.2	Long-Term Interest Expense SNF-CR	67,270		67,270
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	41,299		41,299
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	35,108		35,108
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>352,694</b>		<b>213,082</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>352,694</b>		<b>213,082</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>6,439,573</b>		<b>5,752,362</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>6,439,573</b>		<b>5,531,562</b>

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

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

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
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	26,573
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	
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>26,573</b>



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<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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

**Financial Statement of Operations**

<b>Table 1</b>		
<b>Table 1B</b>		
<b>Not-For-Profit</b>		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	5,790,327
1B.2	Other Revenue	220,800
1B.3	Net Assets Released from Restriction	
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>6,011,127</b>
1B.4	Salaries and Wages	2,691,837
1B.5	Employee Benefits	562,191
1B.6	Supplies and Other (including Payroll Taxes)	2,856,150
1B.7	Interest Expense	89,949
1B.8	Provision for Bad Debt	30,429
1B.9	Depreciation and Amortization Expenses	209,017
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>6,439,573</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(428,446)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	29
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)	414,187
	<b>Other Changes in Net Assets Without Donor Restrictions</b>	
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	
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>(14,230)</b>

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	6,425,343
2.2	Total Nursing Expenses (Schedule 3)	2,277,865
2.3	Total Administrative and General Expenses (Schedule 3)	1,383,559
2.4	Total Variable Expenses (Schedule 3)	2,425,455
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	352,694
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>6,439,573</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(14,230)</b>

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**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(14,230)
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)		(14,230)

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

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	1,747,414
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	284,743
1.6	Less Reserve for Bad Debt	(10,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>274,743</b>
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	4,565
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	14,999
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	11,513
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	5,641
<b>100</b>	<b>Total Current Assets</b>	<b>2,058,875</b>

**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	Exchange	5,641
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>5,641</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	1,300,000
2.2	Buildings	1,546,125
2.3	Improvements	585,893
2.4	Equipment	186,455
2.5	Software/Limited Life Assets	6,758
2.6	Motor Vehicles	59,595
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>3,684,826</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	180,000
3.4	Construction in Progress	2,087,522
3.5	Mortgage Acquisition Costs	69,810
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>69,810</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>2,337,332</b>

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Purchased Goodwill	180,000
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>180,000</b>

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	8,081,033

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	381,432
5.2	Accrued Expenses	252,568
5.3	Due to Insurance Payers	40,249
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	157,432
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	831,681

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

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	4,337,239
6.2	Due to Related Parties, Subsidiaries, and Affiliates	867
6.3	Other Long-Term Debt	
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>4,338,106</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>5,169,787</b>

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

<b>Table 8</b>				
<b>Table 8A</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Not-for-Profits</b>				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	2,925,477		2,925,477
8A.2	Prior Period Adjustment(s)	(1)		(1)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(14,230)		(14,230)
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
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>2,911,246</b>	<b>0</b>	<b>2,911,246</b>



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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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Rounding	(1)
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(1)</b>

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

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>8,081,033</b>

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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	1,300,000			1,300,000				1,300,000
1.2	Building	1,710,000			1,710,000	(121,125)	(42,750)	(163,875)	1,546,125
1.3	Improvements	684,120	21,452		705,572	(60,305)	(59,374)	(119,679)	585,893
1.4	Equipment	984,014	37,805		1,021,819	(729,588)	(105,776)	(835,364)	186,455
1.5	Software/Limited Life Assets		7,875		7,875		(1,117)	(1,117)	6,758
1.6	Motor Vehicles	71,674	4,225		75,899	(16,304)		(16,304)	59,595
100	<b>Total</b>	<b>4,749,808</b>	<b>71,357</b>	<b>0</b>	<b>4,821,165</b>	<b>(927,322)</b>	<b>(209,017)</b>	<b>(1,136,339 )</b>	<b>3,684,826</b>

### 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	5,418					5,418				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	592,828					592,828		42,750	(27,929)	14,821
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,878,255		21,452			3,899,707	5.00%	59,374	(25,168)	34,206
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	627,667		37,805			665,472	10.00%	105,776	(86,515)	19,261

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR			7,875		7,875	33.33%	1,117		1,117
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>5,104,168</b>	<b>0</b>	<b>67,132</b>	<b>0</b>	<b>0</b>	<b>5,171,300</b>	<b>209,017</b>	<b>(139,612)</b>	<b>69,405</b>

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1994
3.2	What was the date of the most recent assessed property value of this facility?	01/01/1994
3.3	What was the value from the most recent municipal property assessment for this facility?	7,500,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	78
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	36,335
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	30,309
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	384
3.10	What is the total acreage of the facility site?	3.6
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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***Changes in Facility or Realty Company Ownership***

<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Type of Ownership Change</b>	<b>Transaction Date</b>	<b>Purchased From</b>	<b>Purchased By</b>	<b>Sale Price</b>
4.1					
4.2					
4.3					

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	1,312,806

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(14,230)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	209,017
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(4,030,286)
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>(3,835,499)</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(67,132)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(67,132)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	4,337,239
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>4,337,239</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>434,608</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,747,414</b>

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**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**

**Bed Licensure**

<b>Table 1</b>	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	02/24/2021	36	42		78	78
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	36				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	2,329			820	380	384
2.2	Residential Care	62					
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>2,391</b>	<b>0</b>	<b>0</b>	<b>820</b>	<b>380</b>	<b>384</b>

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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
	7,050						836	11,799
					2,801	12,033		14,896
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	7,050	0	0	0	2,801	12,033	836	26,695

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***Patient Statistics - Summary***

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	33
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	70
3.4	0190.0	Average Length of Stay	381
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***

<b>Table 1</b>		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	105,425	2,667.0	405,087	10,760.0	688,506	29,523.0
1.2	Total Overtime Wages	18,104	331.0	47,020	828.0	59,142	1,689.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>123,529</b>	<b>2,998.0</b>	<b>452,107</b>	<b>11,588.0</b>	<b>747,648</b>	<b>31,212.0</b>

***Detail of Nursing Services Shift Differentials***

<b>Table 2</b>		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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<b>Detail of Staff and Hours by Position</b>				
<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	2	1.7	3,440.0
3.3	Dietary Staff	24	8.9	18,507.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.0	66.0
3.7	Quality Assurance	1	0.1	242.0
3.8	MMQ Nurses and MDS Coordinator	2	1.5	3,218.0
3.9	Social Services Staff	1	0.6	1,277.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	2	1.1	2,273.5
3.12	Restorative Therapy - Indirect Staff	2	1.1	2,374.9
3.13	Recreational Staff	6	2.0	4,171.0
3.14	Administration and Officers	1	1.0	1,985.0
3.15	Security Staff			
3.16	Clerical Staff	9	2.4	5,089.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	5	1.4	2,998.0
3.19	Licensed Practical Nurses	16	5.6	11,588.0
3.20	Certified Nurse Aides	29	15.0	31,212.0
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			
<b>300</b>	<b>Total</b>	<b>102</b>	<b>43.4</b>	<b>90,521.4</b>

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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									
Registered Temporary Nursing Service Agencies										
4.2	Blooming Staffing Agency Inc	TOUF					16.0	590		
4.3	CONNECTRN INC	TGKV	1,131.5	84,382	1,176.3	77,398	866.8	30,627		
4.4	Complete Staffing Soutlions Inc	TNOD					15.0	411		
4.5	Intelycare, Inc.	TM7F	530.3	40,797	1,619.0	109,916	2,108.8	73,547		
4.6	Kavida Healthcare, Inc	TVTE			8.0	540				
4.7	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			424.8	29,703	430.8	14,751		
4.8	Maxim Healthcare Services - TNS Plymouth	T20Z					182.0	8,359		
4.9	Omni Healthcare Staffing INC	T6MI	49.3	3,972	229.3	16,588	788.7	28,835		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,711.1	129,151	3,457.4	234,145	4,408.1	157,120	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,711.1	129,151	3,457.4	234,145	4,408.1	157,120	0.0	0

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<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>								
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Copper	Stephen	Adm	Administrative & General	125,433			<b>125,433</b>
5.2	Ryder	Laura	DON	Nursing	124,158			<b>124,158</b>
5.3	Holman	Marcia	Rehab Mgr	Other	104,694			<b>104,694</b>
5.4	Campbell	Tracey	LPN	Nursing	96,294			<b>96,294</b>
5.5	Harrington	Kendra	PT	Other	91,424			<b>91,424</b>

<b>Earnings and Compensation Disclosures</b>									
<b>Table 6</b>	<b>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.</b>								
<b>Table 6C</b>	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
<b>Corporation</b>									
6C.1									<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

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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	Dedham Savings Bank	No	06/29/2022	06/29/2032			6,500,000	69,810	3,806
<b>100</b>	<b>TOTALS</b>								69,810	3,806

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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
	4,337,239				4,337,239	4.650%	63,464		67,270
					4,337,239		63,464	0	67,270

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

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## SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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:

**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 9:00AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
09/26/2023 9:00AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
09/26/2023 9:01AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
09/26/2023 9:04AM	(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	<b>[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.</b>	
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	<b>[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.</b>	
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](mailto: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