

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

Filing Year: 2023

Date: 12/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT BRAINTREE
1.2	MassHealth Provider ID	110076997A
1.3	Federal Employer Tax ID	043582078
1.4	VPN	0940372
1.5	Is the above information correct?	Yes
1.6	Facility Number	00827
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	175 Grove Street
1.11	City	Braintree
1.12	Zip	02184
1.13	Telephone	+1 (781) 848-2050
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 Management
1.19	List the name of the entity that holds the nursing facility license.	Alliance Health at Braintree
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Jonathan Langfield
2.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
2.3	Title	CPA
2.4	Street Address	4 Batterymarch Park, Suite 100
2.5	City	Quincy
2.6	State	MA
2.7	Zip Code	02169
2.8	Phone Number	+1 (781) 982-1001
2.9	Email Address	jonathan.langfield@claconnect.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Jonathan Langfield
3.3	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
3.4	Title	CPA
3.5	Street Address	4 Batterymarch Park, Suite 100
3.6	City	Quincy
3.7	State	MA
3.8	Zip Code	02169
3.9	Phone Number	+1 (781) 982-1001
3.10	Email Address	jonathan.langfield@claconnect.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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	2,566,210	(585)	2,565,625
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	3,565,726	276,277	3,842,003
1.5	Medicare Managed Care (Part C)	1,078,737	5,552	1,084,289
1.6	MassHealth Fee-for-Service	3,938,329	3,669	3,941,998
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	598,652	0	598,652
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,166,837	0	1,166,837
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	696,878	0	696,878
100	Total Nursing Facility Revenue	13,611,369	284,913	13,896,282

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	2,881,606
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	72,993
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	416
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	2,955,015

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Test	83,040
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERC Income	2,798,566
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	1	
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		2,881,606

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	16,851,297

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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	157,332		157,332
1.2	Director of Nurses: Employee Benefits	10,281		10,281
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,953		13,953
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	181,566		181,566
1.7	Registered Nurses: Salaries	1,109,483		1,109,483
1.8	Registered Nurses: Employee Benefits	72,503		72,503
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	98,394		98,394
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	422,914	3,160	419,754
1.200	Subtotal: Registered Nurses Expenses	1,703,294		1,700,134
1.12	Licensed Practical Nurses: Salaries	1,014,322		1,014,322
1.13	Licensed Practical Nurses: Employee Benefits	66,286		66,286
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	89,954		89,954
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	334,777	11,586	323,191
1.300	Subtotal: Licensed Practical Nurses Expenses	1,505,339		1,493,753
1.17	Certified Nurse Aides: Salaries	1,954,797		1,954,797
1.18	Certified Nurse Aides: Employee Benefits	127,745		127,745
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	173,360		173,360
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	390,375	46,292	344,083
1.400	Subtotal: Certified Nurse Aides Expenses	2,646,277		2,599,985

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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	6,036,476		5,975,438

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	6,036,476		5,975,438

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	171,615		171,615
2.2	Administration: Employee Benefits	11,215		11,215
2.3	Administration: Payroll Taxes incl Workers Comp.	15,219		15,219
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	198,049		198,049
2.7	Clerical Staff: Salaries	477,996		477,996
2.8	Clerical Staff: Employee Benefits	31,237		31,237
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	42,391		42,391
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	551,624		551,624
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	99,534		99,534
2.12	Office Supplies	133,353		133,353
2.13	Telecommunications (e.g. Internet, Phone)	29,348		29,348

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,575		3,575
2.16	Advertising: Help Wanted	35,753		35,753
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)	44,684		44,684
2.20	Insurance: Malpractice & General Liability	96,990		96,990
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	286,251	265,000	21,251
2.23	Non-Allowable A & G Expenses	1,506,234	1,506,234	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)		520,585	520,585
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		22,341	22,341
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,235,722		1,007,414
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,985,395		1,757,087
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	2,985,395		1,757,087

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1		
2A.2	Other Professional Fees	21,251
2A.3	Equity Transfer	265,000
2A.100	Subtotal: Other A&G Expenses	286,251

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	21,512
2B.2	Licenses and Dues: Not Related to Resident Care	18,603
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	6,348
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	695,340
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
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	89,280
2B.15	User Fee Assessment	675,151
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	1,506,234

Variable Expenses

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

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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	96,886	96,886
3.6	Plant Operation: Employee Benefits	6,332	6,332
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,592	8,592
3.8	Plant Operation: Purchased Service	101,822	101,822
3.9	Plant Operation: Supplies and Expenses	31,079	31,079
3.10	Plant Operation: Utilities	270,387	270,387
3.11	Plant Operation: Repairs	38,761	38,761
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)		0
3.200	Subtotal: Plant Operation Expenses	553,859	553,859
3.13	Dietician: Salaries	0	0
3.14	Dietician: Employee Benefits	0	0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0	0
3.16	Dietician: Purchased Service	1,369	1,369
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)		0
3.300	Subtotal: Dietician Expenses	1,369	1,369
3.18	Dietary: Salaries	495,397	495,397
3.19	Dietary: Employee Benefits	32,374	32,374
3.20	Dietary: Payroll Taxes incl Workers Comp.	43,934	43,934
3.21	Dietary: Food	298,302	298,302
3.22	Dietary: Purchased Service	0	0
3.23	Dietary: Supplies and Expenses	36,221	36,221
3.400	Subtotal: Dietary Expenses	906,228	906,228
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	449,146	449,146
3.28	Housekeeping/Laundry: Supplies and Expenses	2,285	2,285
3.29	Housekeeping/Laundry: Linen and Bedding	615	615
3.30	Housekeeping/Laundry: Special Cleaning	0	0

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3.500	Subtotal: Housekeeping/Laundry Expenses	452,046		452,046
3.31	Quality Assurance (QA) Professional: Salaries	110,032		110,032
3.32	QA Professional: Employee Benefits	7,190		7,190
3.33	QA Professional: Payroll Taxes incl Workers Comp.	9,758		9,758
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		167,645	167,645
3.600	Subtotal: QA Professional Expenses	126,980		294,625
3.36	Unit Clerk & Medical Records: Salaries	116,551		116,551
3.37	Unit Clerk & Medical Records: Employee Benefits	7,617		7,617
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	10,336		10,336
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	134,504		134,504
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	181,956		181,956
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	11,891		11,891
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	16,137		16,137
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	209,984		209,984
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	165,280		165,280
3.49	Social Service Worker: Employee Benefits	10,801		10,801
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,658		14,658
3.51	Social Service Worker: Purchased Service	0		0
3.1000	Subtotal: Social Service Worker Expenses	190,739		190,739
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0

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3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	397,165		397,165
3.57	Indirect Restorative Therapy: Employee Benefits	25,954		25,954
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	35,223		35,223
3.59	Indirect Restorative Therapy: Consultants	278		278
3.60	Direct Restorative Therapy: Salaries	466,043	466,043	0
3.61	Direct Restorative Therapy: Benefits	71,786	71,786	0
3.62	Direct Restorative Therapy: Consultants	17,210	17,210	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		11,289	11,289
3.1200	Subtotal: Restorative Therapy Expenses	1,013,659		469,909
3.64	Recreational Therapy/Activities: Salaries	146,455		146,455
3.65	Recreational Therapy/Activities: Employee Benefits	9,570		9,570
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,988		12,988
3.67	Recreational Therapy/Activities: Purchased Service	25,173		25,173
3.68	Recreational Therapy/Activities: Supplies and Expenses	15,346		15,346
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	209,532		209,532
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	32,552		32,552
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	1,713		1,713
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0

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3.82	Physician Services: Medical Director	22,800		22,800
3.83	Physician Services: Advisory Physician	347		347
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	378,189	378,189	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	200,676		200,676
3.90	House Supplies Resold to Private Residents	19,271	19,271	0
3.91	House Supplies Resold to Public Residents	33,931	33,931	0
3.92	Pharmacy Consultant	8,145		8,145
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	697,624		266,233
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,496,524		3,689,028
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		416	416
3.1800	Subtotal: Variable Recoverable Income	0		416
300	Total: Net Variable Expenses Including Recoverable Income	4,496,524		3,688,612

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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	477,051	192,553	284,498
4.2	Long-Term Interest Expense SNF-CR	580,966		580,966
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	27,500		27,500
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	25,048		25,048
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	1,110,565		918,012
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	1,110,565		918,012

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	14,628,960		12,339,565
Total Combined Expenses Net of Recoverable Income				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	14,628,960		12,339,149

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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	13,896,282
1B.2	Other Revenue	416
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	13,896,698
1B.4	Salaries and Wages	7,061,310
1B.5	Employee Benefits	1,087,679
1B.6	Supplies and Other (including Payroll Taxes)	5,332,674
1B.7	Interest Expense	580,966
1B.8	Provision for Bad Debt	89,280
1B.9	Depreciation and Amortization Expenses	477,051
1B.200	Total Operating Expenses	14,628,960
1B.300	Income(Loss) from Operations	(732,262)
	Non-Operating Income and Expenses	
1B.10	Interest Income	72,993
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)	2,881,606
	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	2,222,337

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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)	16,851,297
2.2	Total Nursing Expenses (Schedule 3)	6,036,476
2.3	Total Administrative and General Expenses (Schedule 3)	2,985,395
2.4	Total Variable Expenses (Schedule 3)	4,496,524
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,110,565
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	14,628,960
200	Cost Reported Net Income(Loss)	2,222,337

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)		2,222,337
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)		2,222,337

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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	2,698,767
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	3,018,842
1.5	Payer Accounts Receivable	1,755,903
1.6	Less Reserve for Bad Debt	(101,386)
1.100	Subtotal: Net Patient Accounts Receivable	1,654,517
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	119,423
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	7,489
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	518,500
100	Total Current Assets	8,022,538

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
3A.1	Hud Residential Receipts	501,651
3A.2	Exchange	16,849
3A.3	1	0
3A.4	1	0
3A.5	1	0
1A.100	Subtotal: Other Current Assets	518,500

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	750,000
2.2	Buildings	8,117,675
2.3	Improvements	436,728
2.4	Equipment	100,012
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	43,221
200	Total Non-Current Fixed Assets	9,447,636

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	8,500
3.4	Construction in Progress	471,792
3.5	Mortgage Acquisition Costs	224,662
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(28,574)
3.100	Net Mortgage Acquisition Costs	196,088
300	Total Non-Current Assets	676,380

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
8D.1	Purchased Goodwill	8,500
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	8,500

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	18,146,554

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	457,152
5.2	Accrued Expenses	250,344
5.3	Due to Insurance Payers	46,182
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	493,210
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	34,797
500	Total Current Liabilities	1,281,685

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Unearned Income	34,797
5A.100	Subtotal: Other Current Liabilities	34,797

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	13,143,567
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	13,143,567

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	14,425,252

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

Table 8				
Table 8A		1	2	3
Not-for-Profits				
Line #	Description	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total Net Assets
8A.1	Net Assets Balance: Prior Year	1,498,967		1,498,967
8A.2	Prior Period Adjustment(s)	(2)		(2)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	2,222,337		2,222,337
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	3,721,302	0	3,721,302

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Prior Period Adjustments

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

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

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

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	18,146,554

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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	750,000	0	0	750,000				750,000
1.2	Building	13,685,910	0	0	13,685,910	(5,224,698)	(343,537)	(5,568,235)	8,117,675
1.3	Improvements	1,318,933	34,319	0	1,353,252	(827,467)	(89,057)	(916,524)	436,728
1.4	Equipment	1,093,581	33,765	0	1,127,346	(982,877)	(44,457)	(1,027,334)	100,012
1.5	Software/Limited Life Assets	85,891	0	0	85,891	(85,891)	0	(85,891)	0
1.6	Motor Vehicles	75,899	0	0	75,899	(32,678)		(32,678)	43,221
100	Total	17,010,214	68,084	0	17,078,298	(7,153,611)	(477,051)	(7,630,662)	9,447,636

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	356,000	0	0	0	0	356,000				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	5,429,433	0	0	0	0	5,429,433	0.00%	343,537	(172,075)	171,462
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	1,318,931	34,319	0	0	0	1,353,250	5.00%	89,057	(21,394)	67,663
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	975,986	33,765	0	0	0	1,009,751	10.00%	44,457	916	45,373

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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	22,561	0	0	0	0	22,561	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	8,102,911	68,084	0	0	0	8,170,995		477,051	(192,553)	284,498

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1998
3.2	What was the date of the most recent assessed property value of this facility?	02/05/2018
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?	55
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	41,216
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,134
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?	6.9
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	Yes
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

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Determination of Need Projects Detail

Table 5		1	2
Line #	Description	DON Project #1	DON Project #2
5.1	List the DON project #.	18002408-CL	
5.2	Please briefly describe the DON project.	Conservation Project	
5.3	What is the date of the original DON approval?	03/08/2019	0
5.4	What is the approved Maximum Capital Expenditure of the original DON?	3,690,000	0
5.5	Has this facility received a letter from the DPH Office of Determination of Need approving any significant change in the capital project resulting in an increase in the Maximum Capital Expenditure?	No	
5.6	What is the date of the significant change letter received from DPH?		
5.7	What is the revised Maximum Capital Expenditure resulting from the approved significant change?	0	0
5.8	What is the amount of assets placed into service for Phase 1?		0
5.9	What is the amount of assets placed into service for Phase 2?	0	0
5.10	What is the amount of assets placed into service for Phase 3?	0	0
5.11	Do you have more than 2 DON Projects?	No	

Retirement of Fixed Assets: Questions 5.12 through 5.14 are designed to report retirement of fixed assets as a result of reconstruction or renovation.

5.12	List the net book value of fixed assets categorized as building that were written off or retired during this reporting year as a result of the DON project.	0	0
5.13	List the net book value of fixed assets categorized as improvements that were written off or retired during this reporting year as a result of the DON project.	0	0
5.14	List the net book value of fixed assets categorized as equipment that were written off or retired during this reporting year as a result of the DON project.	0	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)	793,034

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	2,222,337
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	477,051
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(489,564)
200	Net Cash from Operating Activities	2,209,824

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(68,084)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(68,084)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(236,007)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(236,007)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	1,905,733
500	Cash and Cash Equivalents (End of Year)	2,698,767

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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	10/03/2021	101			101	101
1.2	10/03/2023	101	0		101	139
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.	101				
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	4,775	0	0	4,824	2,411	17,849
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)	41	0	0	0	0	231
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	4,816	0	0	4,824	2,411	18,080

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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	1,310	0	0	0	0	0	2,467	33,636
				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	28	0	0	0	0	0	1	301
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
0	1,338	0	0	0	0	0	2,468	33,937

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Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	411
3.2	0140.1	Number of MassHealth Admissions During Year	3
3.3	0150.0	Number of Discharges During Year	398
3.4	0190.0	Average Length of Stay	85
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***Detail of Staff Nursing Services Wages and Hours***

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	907,242	19,136.0	888,373	21,928.0	1,694,144	68,633.0
1.2	Total Overtime Wages	202,241	3,148.0	125,949	2,101.0	260,653	7,338.0
1.3	Total Shift Differential	0					
1.4	Total Other Differentials	0					
100	Total	1,109,483	22,284.0	1,014,322	24,029.0	1,954,797	75,971.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	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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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	0	0.0	0.0
3.2	Plant Operations	1	1.6	3,359.0
3.3	Dietary Staff	22	10.2	21,301.0
3.4	Dietician	0	0.0	0.0
3.5	Housekeeping/Laundry Staff	0	0.0	0.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,083.0
3.7	Quality Assurance	1	1.0	2,080.0
3.8	MMQ Nurses and MDS Coordinator	8	4.4	9,135.0
3.9	Social Services Staff	2	2.0	4,160.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	17	4.8	10,017.2
3.12	Restorative Therapy - Indirect Staff	17	3.8	7,899.7
3.13	Recreational Staff	4	3.1	6,404.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	9	7.1	14,749.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	11	10.7	22,284.0
3.19	Licensed Practical Nurses	15	11.6	24,029.0
3.20	Certified Nurse Aides	89	36.5	75,971.0
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	199	99.8	207,631.9

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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		43.3	3,160	181.3	11,586	1,208.5	46,292	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Coastal Care Nursing Associates, LLC	T3ML	258.0	19,451	100.0	6,766	0.0	0	0.0	0
4.3	CONNECTRN INC	TGKV	1,338.5	98,113	1,182.8	80,613	73.3	4,969	0.0	0
4.4	Intelycare, Inc.	TM7F	2,414.4	184,770	2,620.7	178,729	5,671.6	200,379	0.0	0
4.5	Norton and Associates Inc	TOWP	8.3	589	8.3	574	2,020.8	83,020	0.0	0
4.6	Mas Medical Staffing, Corp	TJ4S	15.0	506	544.8	35,300	749.9	26,971	0.0	0
4.7	Omni Healthcare Staffing INC	T6MI	8.0	611	152.5	9,965	0.0	0	0.0	0
4.8	WW Staffing LLC	TR7R	0.0	0	0.0	0	752.8	28,744	0.0	0
4.9	Bella Nursing Group Inc.	T6GV	1,507.5	115,714	171.0	11,244				
4.10			0.0	0	0.0	0				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		5,549.7	419,754	4,780.0	323,191	9,268.3	344,083	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,593.0	422,914	4,961.3	334,777	10,476.8	390,375	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	Piverger	Jean	RN	Nursing	235,954	0	0	235,954
5.2	Daniel	Monique	RN	Nursing	200,496	0	0	200,496
5.3	Grady	Robert	ADM	Administrative & General	194,099	0	0	194,099
5.4	St Jean	Esther	LPN	Nursing	150,451	0	0	150,451
5.5	Malkiel	Inna	SLP	Other	137,505	0	0	137,505

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

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	Lancaster Pollard	No	01/17/2018	10/19/2053	420	65,602	14,605,000	224,662	4,097
100	TOTALS								224,662	4,097

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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
13,379,574		236,007			13,143,567	3.070%	490,341	86,528	580,966
					13,143,567		490,341	86,528	580,966

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							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/10/2024 11:58AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/10/2024 11:59AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/10/2024 11:59AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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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