

**Skilled Nursing Facility Cost Report****ALLIANCE HEALTH AT MARINA BAY**

Filing Year: 2023

Date: 09/19/2024

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**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 MARINA BAY
1.2	MassHealth Provider ID	110026579A
1.3	Federal Employer Tax ID	043468149
1.4	VPN	0926230
1.5	Is the above information correct?	Yes
1.6	Facility Number	01114
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	2 Seaport Drive
1.11	City	Quincy
1.12	Zip	02171
1.13	Telephone	+1 (617) 769-5100
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 Marina Bay
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	Mark Cummings
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**

<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	1,975,420	1,454	1,976,874
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	5,093,627	180,627	5,274,254
1.5	Medicare Managed Care (Part C)	2,634,539	224,779	2,859,318
1.6	MassHealth Fee-for-Service	7,812,625	52,564	7,865,189
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	1,934,950	0	1,934,950
1.9	OneCare	182,012	0	182,012
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,393,649	0	1,393,649
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	943,004	0	943,004
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>21,969,826</b>	<b>459,424</b>	<b>22,429,250</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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**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	68,894
3.2	Endowment and Other Non-Recoverable Revenue	1,171,226
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	37,228
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	1,139
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	1,186
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>1,279,673</b>

**Detail of Endowment and Non-Recoverable Revenue**

<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)	Grant & Fundraising	36,096
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Testing	86,160
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERC Income	1,048,970
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>1,171,226</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>23,708,923</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	187,209		187,209
1.2	Director of Nurses: Employee Benefits	16,664		16,664
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	17,953		17,953
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>221,826</b>		<b>221,826</b>
1.7	Registered Nurses: Salaries	1,519,259		1,519,259
1.8	Registered Nurses: Employee Benefits	135,238		135,238
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	145,699		145,699
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	804,681		804,681
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>2,604,877</b>		<b>2,604,877</b>
1.12	Licensed Practical Nurses: Salaries	1,371,506		1,371,506
1.13	Licensed Practical Nurses: Employee Benefits	122,085		122,085
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	131,529		131,529
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	688,940		688,940
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,314,060</b>		<b>2,314,060</b>
1.17	Certified Nurse Aides: Salaries	3,015,477		3,015,477
1.18	Certified Nurse Aides: Employee Benefits	268,427		268,427
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	289,190		289,190
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	850,022		850,022
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>4,423,116</b>		<b>4,423,116</b>

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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
<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>9,563,879</b>		<b>9,563,879</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	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>9,563,879</b>		<b>9,563,879</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	190,899		190,899
2.2	Administration: Employee Benefits	16,994		16,994
2.3	Administration: Payroll Taxes incl Workers Comp.	18,307		18,307
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>226,200</b>		<b>226,200</b>
2.7	Clerical Staff: Salaries	795,198		795,198
2.8	Clerical Staff: Employee Benefits	70,786		70,786
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	76,261		76,261
2.10	Clerical Staff: Purchased Service	23,578		23,578
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>965,823</b>		<b>965,823</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	142,206		142,206
2.12	Office Supplies	93,556		93,556
2.13	Telecommunications (e.g. Internet, Phone)	36,435		36,435

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	6,854		6,854
2.16	Advertising: Help Wanted	34,794		34,794
2.17	Licenses and Dues: Patient Care Related Portion	27,855		27,855
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	34,608		34,608
2.20	Insurance: Malpractice & General Liability	244,259		244,259
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	758,648	325,265	433,383
2.23	Non-Allowable A & G Expenses	2,536,966	2,536,966	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)		860,769	860,769
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		36,939	36,939
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>3,916,181</b>		<b>1,951,658</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>5,108,204</b>		<b>3,143,681</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		1,139	1,139
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>1,139</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>5,108,204</b>		<b>3,142,542</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	418,384
2A.2	Loss on Flood	14,999
2A.3	Amort-Intangible Assets	325,265
2A.4		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>758,648</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	16,355
2B.2	Licenses and Dues: Not Related to Resident Care	0
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	74,416
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	968,064
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	19,126
2B.11	Fines, Late Fees, Penalties, including Interest	9,770
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	404,853
2B.15	User Fee Assessment	1,044,382
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	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>2,536,966</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>

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3.1	Staff Development Coordinator: Salaries	0	0
3.2	Staff Dev. Coord.: Employee Benefits	0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0	0
3.4	Staff Dev. Coord.: Purchased Service	0	0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>	<b>0</b>
3.5	Plant Operation: Salaries	98,168	98,168
3.6	Plant Operation: Employee Benefits	8,738	8,738
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,414	9,414
3.8	Plant Operation: Purchased Service	161,011	161,011
3.9	Plant Operation: Supplies and Expenses	127,142	127,142
3.10	Plant Operation: Utilities	489,866	489,866
3.11	Plant Operation: Repairs	0	0
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>894,339</b>	<b>894,339</b>
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	108,975	108,975
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)		0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>108,975</b>	<b>108,975</b>
3.18	Dietary: Salaries	770,777	770,777
3.19	Dietary: Employee Benefits	68,611	68,611
3.20	Dietary: Payroll Taxes incl Workers Comp.	73,919	73,919
3.21	Dietary: Food	486,636	486,636
3.22	Dietary: Purchased Service	0	0
3.23	Dietary: Supplies and Expenses	50,442	50,442
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>1,450,385</b>	<b>1,450,385</b>
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	709,764	709,764
3.28	Housekeeping/Laundry: Supplies and Expenses	690	690
3.29	Housekeeping/Laundry: Linen and Bedding	1,389	1,389

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3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>711,843</b>		<b>711,843</b>
3.31	Quality Assurance (QA) Professional: Salaries	98,139		98,139
3.32	QA Professional: Employee Benefits	8,736		8,736
3.33	QA Professional: Payroll Taxes incl Workers Comp.	9,412		9,412
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		277,195	277,195
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>116,287</b>		<b>393,482</b>
3.36	Unit Clerk & Medical Records: Salaries	120,682		120,682
3.37	Unit Clerk & Medical Records: Employee Benefits	10,742		10,742
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	11,574		11,574
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>142,998</b>		<b>142,998</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	381,104		381,104
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	24,006		24,006
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	25,863		25,863
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>430,973</b>		<b>430,973</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	278,368		278,368
3.49	Social Service Worker: Employee Benefits	24,779		24,779
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	26,696		26,696
3.51	Social Service Worker: Purchased Service	0		0
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>329,843</b>		<b>329,843</b>
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0

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3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	380,288		380,288
3.57	Indirect Restorative Therapy: Employee Benefits	33,851		33,851
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	36,470		36,470
3.59	Indirect Restorative Therapy: Consultants	15,820		15,820
3.60	Direct Restorative Therapy: Salaries	826,317	826,317	0
3.61	Direct Restorative Therapy: Benefits	152,801	152,801	0
3.62	Direct Restorative Therapy: Consultants	51,924	51,924	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		18,666	18,666
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>1,497,471</b>		<b>485,095</b>
3.64	Recreational Therapy/Activities: Salaries	232,729		232,729
3.65	Recreational Therapy/Activities: Employee Benefits	20,717		20,717
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	22,319		22,319
3.67	Recreational Therapy/Activities: Purchased Service	14,833		14,833
3.68	Recreational Therapy/Activities: Supplies and Expenses	47,867		47,867
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>338,465</b>		<b>338,465</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	521		521
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	1,321		1,321

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3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	40,004		40,004
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	826,327	826,327	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	286,605		286,605
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	18,885		18,885
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>1,173,663</b>		<b>347,336</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>7,195,242</b>		<b>5,633,734</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		1,186	1,186
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>1,186</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>7,195,242</b>		<b>5,632,548</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	629,733	89,828	539,905
4.2	Long-Term Interest Expense SNF-CR	803,783		803,783
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	99,996		99,996
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	34,238		34,238
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
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>1,567,750</b>		<b>1,477,922</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>1,567,750</b>		<b>1,477,922</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>23,435,075</b>		<b>19,819,216</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>23,435,075</b>		<b>19,816,891</b>

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

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
Line / Column #	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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 #	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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	68,894
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
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>68,894</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	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	
<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>		
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1B.1	Net Patient Service Revenue	22,429,250
1B.2	Other Revenue	2,325
1B.3	Net Assets Released from Restriction	0
<b>1B.100</b>	<b>Total Operating Revenue</b>	<b>22,431,575</b>
1B.4	Salaries and Wages	10,266,120
1B.5	Employee Benefits	1,877,782
1B.6	Supplies and Other (including Payroll Taxes)	9,433,678
1B.7	Interest Expense	822,909
1B.8	Provision for Bad Debt	404,853
1B.9	Depreciation and Amortization Expenses	629,733
<b>1B.200</b>	<b>Total Operating Expenses</b>	<b>23,435,075</b>
<b>1B.300</b>	<b>Income(Loss) from Operations</b>	<b>(1,003,500)</b>
	<b>Non-Operating Income and Expenses</b>	
1B.10	Interest Income	37,228
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)	1,171,226
	<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	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
<b>1B.400</b>	<b>Financial Statement Excess (Deficiency) of Revenues over Expenses</b>	<b>204,954</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)	23,708,923
2.2	Total Nursing Expenses (Schedule 3)	9,563,879
2.3	Total Administrative and General Expenses (Schedule 3)	5,108,204
2.4	Total Variable Expenses (Schedule 3)	7,195,242
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,567,750
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>23,435,075</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>273,848</b>

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)		204,954
3.2	Reconciling Item	Outpatient Revenue	68,894
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)		273,848

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**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	1,043,945
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	3,909,748
1.6	Less Reserve for Bad Debt	(401,803)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>3,507,945</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	(1,449)
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	219,343
1.14	Prepaid Taxes	3
1.15	Other Prepaid Expenses	11,648
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	860,526
<b>100</b>	<b>Total Current Assets</b>	<b>5,641,961</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>
3A.1	HUD Residual Receipts	859,852
3A.2	Exchange	140
3A.3	Deposits Other	534
3A.4	1	0
3A.5	1	0
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>860,526</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	1,000,000
2.2	Buildings	6,060,030
2.3	Improvements	2,773,273
2.4	Equipment	256,023
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	10,089,326

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
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	2,052,305
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	472,229
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(186,037)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	286,192
<b>300</b>	<b>Total Non-Current Assets</b>	2,338,497

<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	2,052,305
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	2,052,305

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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>	18,069,784

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	1,058,060
5.2	Accrued Expenses	471,880
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	0
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	524,315
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	16,390
<b>500</b>	<b>Total Current Liabilities</b>	2,070,645

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1	Unearned Income	16,090
5A.2	Auto Ins Withheld	300
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	16,390

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	19,634,378
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>19,634,378</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>21,705,023</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	(3,909,087)	0	(3,909,087)
8A.2	Prior Period Adjustment(s)	0	0	0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	273,848		273,848
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
<b>8A.100</b>	<b>Net Assets Balance: Current Year</b>	<b>(3,635,239)</b>	<b>0</b>	<b>(3,635,239)</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		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</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>18,069,784</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	1,000,000	0	0	1,000,000				1,000,000
1.2	Building	14,716,691	313,077	(1,070,196)	13,959,572	(7,552,752)	(346,790)	(7,899,542)	6,060,030
1.3	Improvements	5,221,962	199,662	0	5,421,624	(2,460,314)	(188,037)	(2,648,351)	2,773,273
1.4	Equipment	2,840,519	91,913	0	2,932,432	(2,581,503)	(94,906)	(2,676,409)	256,023
1.5	Software/Limited Life Assets	68,902	0	0	68,902	(68,902)	0	(68,902)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	<b>Total</b>	<b>23,848,074</b>	<b>604,652</b>	<b>(1,070,196)</b>	<b>23,382,530</b>	<b>(12,663,471)</b>	<b>(629,733)</b>	<b>(13,293,204)</b>	<b>10,089,326</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 Expense and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	1,159,117	0	0	0	0	1,159,117				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	13,870,416	0	313,077	0	1,070,196	15,253,689	0.00%	346,790	(30)	346,760
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	1,921,963	0	199,662	0	0	2,121,625	5.00%	188,037	(82,549)	105,488
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	2,756,949	0	91,913	0	0	2,848,862	10.00%	94,906	(7,249)	87,657

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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	5,446	0	0	0	0	5,446	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>19,713,891</b>	<b>0</b>	<b>604,652</b>	<b>0</b>	<b>1,070,196</b>	<b>21,388,739</b>		<b>629,733</b>	<b>(89,828)</b>	<b>539,905</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	2000
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2000
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?	167
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	57,064
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	402,949
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	400
3.10	What is the total acreage of the facility site?	2.1
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

Changes in Facility or Realty Company Ownership					
Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					0
4.2					0
4.3					0

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	751,794

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	273,848
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	629,733
2.3	Increases (Decreases) to Cash Provided by Operating Activities	462,734
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>1,366,315</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(604,652)
3.2	Cash Flows from Other Investing Activities	0
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(604,652)</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	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(469,512)
4.3	Cash Flows from Other Financing Activities	0
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(469,512)</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	292,151
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,043,945</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	07/10/2021	167			167	167
1.2	07/10/2023	167	0		167	38
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.	167				
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	3,542	0	0	6,929	6,040	26,780
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)	27	0	0	3	0	585
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			
<b>200</b>	<b>Total</b>	<b>3,569</b>	<b>0</b>	<b>0</b>	<b>6,932</b>	<b>6,040</b>	<b>27,365</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
0	6,592	634	0	0	0	0	3,448	53,965
				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	148	0	0	0	0	0	1	764
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
0	6,740	634	0	0	0	0	3,449	54,729

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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	653
3.2	0140.1	Number of MassHealth Admissions During Year	11
3.3	0150.0	Number of Discharges During Year	717
3.4	0190.0	Average Length of Stay	76
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**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Description</b>	<b>RN Wages</b>	<b>RN Hours</b>	<b>LPN Wages</b>	<b>LPN Hours</b>	<b>CNA Wages</b>	<b>CNA Hours</b>
1.1	Total Base Wages	1,392,507	31,194.5	1,095,547	27,424.6	2,356,256	91,171.0
1.2	Total Overtime Wages	126,752	1,898.1	275,959	5,058.6	659,221	17,964.1
1.3	Total Shift Differential	0					
1.4	Total Other Differentials	0					
<b>100</b>	<b>Total</b>	<b>1,519,259</b>	<b>33,092.6</b>	<b>1,371,506</b>	<b>32,483.2</b>	<b>3,015,477</b>	<b>109,135.1</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Description</b>	<b>Median Hourly Shift Differential: Weekday Evening</b>	<b>Median Hourly Shift Differential: Weekday Night</b>	<b>Median Hourly Shift Differential: Weekend Day</b>	<b>Median Hourly Shift Differential: Weekend Evening</b>	<b>Median Hourly Shift Differential: Weekend Night</b>
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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<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	0	0.0	0.0
3.2	Plant Operations	3	1.7	3,456.4
3.3	Dietary Staff	24	17.0	35,448.9
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	4	2.5	5,158.8
3.7	Quality Assurance	1	1.0	2,080.0
3.8	MMQ Nurses and MDS Coordinator	4	3.0	6,217.8
3.9	Social Services Staff	4	3.0	6,144.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	26	6.0	12,432.0
3.12	Restorative Therapy - Indirect Staff	26	3.9	8,092.1
3.13	Recreational Staff	19	5.5	11,540.2
3.14	Administration and Officers	3	1.6	3,316.6
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	14	9.2	19,081.5
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	24	15.9	33,092.6
3.19	Licensed Practical Nurses	26	15.6	32,483.2
3.20	Certified Nurse Aides	64	52.5	109,135.1
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			
<b>300</b>	<b>Total</b>	<b>243</b>	<b>139.3</b>	<b>289,759.0</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</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>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>									0
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Alpha Staffing	TTJ5	0.0	0	75.0	4,168	0.0	0	0.0	0
4.3	Coastal Care Nursing Associates, LLC	T3ML	19.8	1,523	244.0	16,470	0.0	0	0.0	0
4.4	Compunnel Healthcare	TKGY	48.0	1,482	0.0	0	1,764.0	54,253	0.0	0
4.5	CONNECTRN INC	TGKV	2,167.5	169,354	2,381.5	162,989	7,155.7	252,031	0.0	0
4.6	Intelycare, Inc.	TM7F	5,604.2	441,386	5,596.6	441,312	13,503.9	539,526	0.0	0
4.7	Mas Medical Staffing, Corp	TJ4S	0.0	0	0.0	0	81.8	3,699	0.0	0
4.8	MedPRO Healthcare Staffing	TVSN	2,353.5	177,678	0.0	0	0.0	0	0.0	0
4.9	Other		213.0	13,258	448.0	25,819	9.5	513	0.0	0
4.10	Advantis Medical Staffing, LLC	TFGA	0.0	0	560.7	38,182				
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>10,406.0</b>	<b>804,681</b>	<b>9,305.8</b>	<b>688,940</b>	<b>22,514.8</b>	<b>850,022</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>10,406.0</b>	<b>804,681</b>	<b>9,305.8</b>	<b>688,940</b>	<b>22,514.8</b>	<b>850,022</b>	<b>0.0</b>	<b>0</b>

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**Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)**

	<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	Gallego	Cailin	ADM	Administrative & General	222,833	0	0	<b>222,833</b>
5.2	Morin	Kelly	DON	Nursing	230,752	0	0	<b>230,752</b>
5.3	Jean-Baptiste	Stephane	LPN	Nursing	200,665	0	0	<b>200,665</b>
5.4	Jean	Jenny	RN Supervisor	Nursing	197,669	0	0	<b>197,669</b>
5.5	Jacobson	Karen	Clinical Liason	Other	201,315	0	0	<b>201,315</b>

**Earnings and Compensation Disclosures**

<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

**Corporation**

6C.1					0	0	0	0	<b>0</b>
6C.2									<b>0</b>
6C.3									<b>0</b>
									<b>0</b>

**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	11/19/2014	12/01/2049	420	98,757	23,175,000	472,229	19,142
100	TOTALS								472,229	19,142

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
20,103,890		469,512			19,634,378	3.720%	655,078	129,563	803,783
					19,634,378		655,078	129,563	803,783

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	AHI		1,000,000	0		1,000,000	0	5.490%	19,126
200	Total Working Capital Interest						0		19,126

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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:

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 12:17PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/10/2024 12:17PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/10/2024 12:17PM	(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	Mark Cummings
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:	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	<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	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](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