

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT ROSEWOOD
1.2	MassHealth Provider ID	110026575A
1.3	Federal Employer Tax ID	311712039
1.4	VPN	0926159
1.5	Is the above information correct?	Yes
1.6	Facility Number	01095
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	11 Johnson Street
1.11	City	Peabody
1.12	Zip	01961
1.13	Telephone	+1 (978) 535-8700
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 LLC
1.19	List the name of the entity that holds the nursing facility license.	Alliance Health at Rosewood
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

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

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						

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,313,060	470	2,313,530
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	3,372,305	244,823	3,617,128
1.5	Medicare Managed Care (Part C)	802,230	982	803,212
1.6	MassHealth Fee-for-Service	3,898,883	26,125	3,925,008
1.7	MassHealth Managed Care	365,364	0	365,364
1.8	Senior Care Options	261,194	0	261,194
1.9	OneCare	76,203	0	76,203
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	1,426,647	0	1,426,647
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	874,312	0	874,312
100	Total Nursing Facility Revenue	13,390,198	272,400	13,662,598

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		

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	3,165,937
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	15,941
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	13,525
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	1,729
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	3,197,132

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	67,392
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	ERC Income	3,098,545
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		3,165,937

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	16,859,730

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	121,663		121,663
1.2	Director of Nurses: Employee Benefits	8,676		8,676
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	11,593		11,593
1.4	Director of Nurses Purchased Service: Per Diem	54,978		54,978
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	196,910		196,910
1.7	Registered Nurses: Salaries	915,103		915,103
1.8	Registered Nurses: Employee Benefits	65,254		65,254
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	87,197		87,197
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	708,045	2,235	705,810
1.200	Subtotal: Registered Nurses Expenses	1,775,599		1,773,364
1.12	Licensed Practical Nurses: Salaries	682,573		682,573
1.13	Licensed Practical Nurses: Employee Benefits	48,673		48,673
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	65,041		65,041
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	838,542	4,976	833,566
1.300	Subtotal: Licensed Practical Nurses Expenses	1,634,829		1,629,853
1.17	Certified Nurse Aides: Salaries	1,555,880		1,555,880
1.18	Certified Nurse Aides: Employee Benefits	110,945		110,945
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	148,253		148,253
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	867,885	50,173	817,712
1.400	Subtotal: Certified Nurse Aides Expenses	2,682,963		2,632,790

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	6,290,301		6,232,917

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	6,290,301		6,232,917

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	156,887		156,887
2.2	Administration: Employee Benefits	11,187		11,187
2.3	Administration: Payroll Taxes incl Workers Comp.	14,950		14,950
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	183,024		183,024
2.7	Clerical Staff: Salaries	388,412		388,412
2.8	Clerical Staff: Employee Benefits	27,697		27,697
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	37,010		37,010
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	453,119		453,119
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	127,809		127,809
2.12	Office Supplies	79,754		79,754
2.13	Telecommunications (e.g. Internet, Phone)	37,451		37,451

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,252		1,252
2.16	Advertising: Help Wanted	41,935		41,935
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)	35,568		35,568
2.20	Insurance: Malpractice & General Liability	179,552		179,552
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	83,801		83,801
2.23	Non-Allowable A & G Expenses	1,932,183	1,932,183	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)		695,831	695,831
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		29,861	29,861
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	2,519,305		1,312,814
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,155,448		1,948,957
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		13,525	13,525
2.500	Subtotal: Administrative & General Recoverable Income	0		13,525
200	Total: Net Administrative & General Expenses After Recoverable Income	3,155,448		1,935,432

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other Professional Fees	83,801
2A.100	Subtotal: Other A&G Expenses	83,801

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	10,593
2B.2	Licenses and Dues: Not Related to Resident Care	20,152
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	20,139
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	900,732
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	15,086
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	140,358
2B.15	User Fee Assessment	825,123
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	1,932,183

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
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	106,296		106,296
3.6	Plant Operation: Employee Benefits	7,579		7,579
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,129		10,129

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

3.8	Plant Operation: Purchased Service	107,255		107,255
3.9	Plant Operation: Supplies and Expenses	38,189		38,189
3.10	Plant Operation: Utilities	283,481		283,481
3.11	Plant Operation: Repairs	49,597		49,597
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	602,526		602,526
3.13	Dietician: Salaries	45,046		45,046
3.14	Dietician: Employee Benefits	3,213		3,213
3.15	Dietician: Payroll Taxes incl Workers Comp.	4,293		4,293
3.16	Dietician: Purchased Service	37,067		37,067
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	89,619		89,619
3.18	Dietary: Salaries	526,227		526,227
3.19	Dietary: Employee Benefits	37,524		37,524
3.20	Dietary: Payroll Taxes incl Workers Comp.	50,142		50,142
3.21	Dietary: Food	372,882		372,882
3.22	Dietary: Purchased Service	0		0
3.23	Dietary: Supplies and Expenses	43,820		43,820
3.400	Subtotal: Dietary Expenses	1,030,595		1,030,595
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	555,468		555,468
3.28	Housekeeping/Laundry: Supplies and Expenses	3,428		3,428
3.29	Housekeeping/Laundry: Linen and Bedding	2,945		2,945
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	561,841		561,841
3.31	Quality Assurance (QA) Professional: Salaries	76,986		76,986
3.32	QA Professional: Employee Benefits	5,490		5,490
3.33	QA Professional: Payroll Taxes incl Workers Comp.	7,336		7,336
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		224,080	224,080
3.600	Subtotal: QA Professional Expenses	89,812		313,892
3.36	Unit Clerk & Medical Records: Salaries	57,584		57,584

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	4,106		4,106
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,488		5,488
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	67,178		67,178
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	232,374		232,374
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	15,683		15,683
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	20,956		20,956
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	269,013		269,013
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	99,468		99,468
3.49	Social Service Worker: Employee Benefits	7,094		7,094
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	9,478		9,478
3.51	Social Service Worker: Purchased Service	79,973		79,973
3.1000	Subtotal: Social Service Worker Expenses	196,013		196,013
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	395,782		395,782
3.57	Indirect Restorative Therapy: Employee Benefits	28,223		28,223
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	37,713		37,713
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	590,954	590,954	0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

3.61	Direct Restorative Therapy: Benefits	98,451	98,451	0
3.62	Direct Restorative Therapy: Consultants	13,740	13,740	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		15,090	15,090
3.1200	Subtotal: Restorative Therapy Expenses	1,164,863		476,808
3.64	Recreational Therapy/Activities: Salaries	125,583		125,583
3.65	Recreational Therapy/Activities: Employee Benefits	8,955		8,955
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	11,967		11,967
3.67	Recreational Therapy/Activities: Purchased Service	22,051		22,051
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,106		5,106
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	173,662		173,662
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	112		112
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	13,962		13,962
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	51,100		51,100
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	255,685	255,685	0
3.88	Personal Protective Equipment	0		0

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

3.89	House Supplies Not Resold	292,813		292,813
3.90	House Supplies Resold to Private Residents	7,323	7,323	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	5,394		5,394
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	626,389		363,381
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	4,871,511		4,144,528
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		1,729	1,729
3.1800	Subtotal: Variable Recoverable Income	0		1,729
300	Total: Net Variable Expenses Including Recoverable Income	4,871,511		4,142,799

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	447,212	137,020	310,192
4.2	Long-Term Interest Expense SNF-CR	513,746		513,746
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	79,167		79,167
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	19,736		19,736
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	1,059,861		922,841
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	1,059,861		922,841

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	15,377,121		13,249,243
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	15,377,121		13,233,989

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	13,662,598
1B.2	Other Revenue	15,254
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	13,677,852
1B.4	Salaries and Wages	6,076,818
1B.5	Employee Benefits	1,010,296
1B.6	Supplies and Other (including Payroll Taxes)	7,173,605
1B.7	Interest Expense	528,832
1B.8	Provision for Bad Debt	140,358
1B.9	Depreciation and Amortization Expenses	447,212
1B.200	Total Operating Expenses	15,377,121
1B.300	Income(Loss) from Operations	(1,699,269)
	Non-Operating Income and Expenses	
1B.10	Interest Income	15,941
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)	3,165,937
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	1,482,609

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

<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)	16,859,730
2.2	Total Nursing Expenses (Schedule 3)	6,290,301
2.3	Total Administrative and General Expenses (Schedule 3)	3,155,448
2.4	Total Variable Expenses (Schedule 3)	4,871,511
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,059,861
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	15,377,121
200	Cost Reported Net Income(Loss)	1,482,609

Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		1,482,609
3.2	Reconciling Item	1	0
3.3	Reconciling Item	1	0
3.4	Reconciling Item	1	0
3.5	Reconciling Item	1	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		1,482,609

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

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	429,737
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,090,995
1.6	Less Reserve for Bad Debt	(258,634)
1.100	Subtotal: Net Patient Accounts Receivable	1,832,361
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,588
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	2,180
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	38,722
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	11,716
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	62,386
100	Total Current Assets	2,378,690

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
3A.1	Exchange	4,860
3A.2	Tax Escrow	57,526
3A.3	1	0
3A.4	1	0
3A.5	1	0
1A.100	Subtotal: Other Current Assets	62,386

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	2,290,691
2.2	Buildings	3,678,619
2.3	Improvements	1,904,918
2.4	Equipment	81,220
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	7,955,448

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	723,967
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	270,731
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(71,465)
3.100	Net Mortgage Acquisition Costs	199,266
300	Total Non-Current Assets	923,233

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
8D.1	HUD MIP Escrow	57,175
8D.2	HUD Insurance Escrow	110,897
8D.3	HUD Capital Reserve	555,895
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	723,967

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	11,257,371

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,201,591
5.2	Accrued Expenses	383,999
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	315,102
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	20,236
500	Total Current Liabilities	1,920,928

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Unearned Income	20,236
5A.100	Subtotal: Other Current Liabilities	20,236

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	11,682,033
6.2	Due to Related Parties, Subsidiaries, and Affiliates	325,383
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	12,007,416

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	13,928,344

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	(4,153,578)	0	(4,153,578)
8A.2	Prior Period Adjustment(s)	(4)	0	(4)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,482,609		1,482,609
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		0	0
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction	0		0
8A.8	Net Assets - Other	0	0	0
8A.100	Net Assets Balance: Current Year	(2,670,973)	0	(2,670,973)

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	(4)
8D.100	Subtotal: Prior Period Adjustments	(4)

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)	11,257,371

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	2,290,691	0	0	2,290,691				2,290,691
1.2	Building	8,655,457	0	0	8,655,457	(4,760,454)	(216,384)	(4,976,838)	3,678,619
1.3	Improvements	2,781,992	116,550	0	2,898,542	(809,541)	(184,083)	(993,624)	1,904,918
1.4	Equipment	1,955,547	52,022	0	2,007,569	(1,879,604)	(46,745)	(1,926,349)	81,220
1.5	Software/Limited Life Assets	95,388	0	0	95,388	(95,388)	0	(95,388)	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	15,779,075	168,572	0	15,947,647	(7,544,987)	(447,212)	(7,992,199)	7,955,448

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	693,727	0	0	0	0	693,727				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	6,068,003	0	0	0	0	6,068,003	0.00%	216,384	(108,192)	108,192
2.4	Building REA-CR	0	0	0	0	0	0	3.05%		0	0
2.5	Improvements SNF-CR	2,781,992	0	116,550	0	0	2,898,542	5.00%	184,083	(43,972)	140,111
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	1,612,950	0	52,022	0	0	1,664,972	10.00%	46,745	15,144	61,889

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	13,644	0	0	0	0	13,644	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	11,170,316	0	168,572	0	0	11,338,888		447,212	(137,020)	310,192

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1993
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	15,500,000
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	135
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	43,219
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	27,037
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?	4.6
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	853,210

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,482,609
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	447,212
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,963,561)
200	Net Cash from Operating Activities	(33,740)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(168,572)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(168,572)

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	(221,161)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(221,161)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(423,473)
500	Cash and Cash Equivalents (End of Year)	429,737

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	09/12/2021	135			135	135
1.2	09/12/2023	135	0		135	21
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.	135				
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	4,608	0	0	4,922	2,297	21,450
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)	18	0	0	0	10	344
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	4,626	0	0	4,922	2,307	21,794

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

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
1,382	991	297	0	0	0	0	3,578	39,525
				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
42	27	0	0	0	0	0	0	441
0	0	0	0	0	0	0	0	0
				0	0	0	0	0
				0	0	0	0	0
1,424	1,018	297	0	0	0	0	3,578	39,966

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	372
3.2	0140.1	Number of MassHealth Admissions During Year	11
3.3	0150.0	Number of Discharges During Year	330
3.4	0190.0	Average Length of Stay	121
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	886,194	18,633.0	557,387	13,635.0	1,353,023	56,254.4
1.2	Total Overtime Wages	28,909	483.0	125,186	2,127.0	202,857	5,838.0
1.3	Total Shift Differential	0					
1.4	Total Other Differentials	0					
100	Total	915,103	19,116.0	682,573	15,762.0	1,555,880	62,092.4

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

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
Filing Year: 2023

Date: 09/19/2024
Time: 2:52 PM

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	2	0.7	1,397.0
3.2	Plant Operations	2	1.8	3,696.0
3.3	Dietary Staff	26	12.6	26,188.0
3.4	Dietician	1	0.4	819.0
3.5	Housekeeping/Laundry Staff	0	0.0	0.0
3.6	Unit Clerk & Medical Records Staff	5	1.3	2,773.0
3.7	Quality Assurance	2	0.6	1,216.0
3.8	MMQ Nurses and MDS Coordinator	6	2.7	5,520.0
3.9	Social Services Staff	5	1.2	2,529.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	21	5.4	11,181.3
3.12	Restorative Therapy - Indirect Staff	21	4.3	8,920.3
3.13	Recreational Staff	10	2.5	5,107.6
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	0	0.0	0.0
3.16	Clerical Staff	11	5.1	10,613.0
3.17	Director of Nurses	2	0.7	1,520.4
3.18	Registered Nurses	24	9.2	19,116.0
3.19	Licensed Practical Nurses	19	7.6	15,762.0
3.20	Certified Nurse Aides	56	29.9	62,092.4
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	214	86.8	180,531.1

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		30.5	2,235	74.5	4,976	1,096.8	50,173	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Intelycare, Inc.	TM7F	5,285.6	408,548	9,328.0	596,477	17,471.4	635,990	0.0	0
4.3	Kavida Healthcare, Inc	TVTE	91.1	7,210	549.8	37,715	568.1	22,120	0.0	0
4.4	Mas Medical Staffing, Corp	TJ4S	24.8	1,735	137.1	8,965	388.5	14,622	0.0	0
4.5	Amergis Healthcare Staffing, Inc.	TUVG	196.4	15,698	330.8	24,736	0.0	0	0.0	0
4.6	CONNECTRN INC	TGKV	1,303.8	100,317	2,269.3	165,673	3,825.3	144,980	0.0	0
4.7	Other		2,630.2	172,302	0.0	0				
4.8			0.0	0	0.0	0				
4.9			0.0	0	0.0	0				
4.10			0.0	0	0.0	0				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		9,531.9	705,810	12,615.1	833,566	22,253.3	817,712	0.0	0
400	Total Temporary Nursing Service Agency Expenses		9,562.4	708,045	12,689.6	838,542	23,350.1	867,885	0.0	0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	Malima	Regina	LPN	Nursing	209,631	0	0	209,631
5.2	Bruno	Stephanie	ADM	Administrative & General	177,871	0	0	177,871
5.3	Jallow	Lauren	ADON	Nursing	213,112	0	0	213,112
5.4	Doolan	Sheilah	Rehab Mgr	Other	150,347	0	0	150,347
5.5	Morrow	Stephanie	ST	Other	134,602	0	0	134,602

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

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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	02/28/2018	03/01/2053	420	53,936	12,851,400	270,731	11,750
100	TOTALS								270,731	11,750

Skilled Nursing Facility Cost Report
ALLIANCE HEALTH AT ROSEWOOD
 Filing Year: 2023

Date: 09/19/2024
 Time: 2:52 PM

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
11,903,194		221,161			11,682,033	3.610%	425,404	76,592	513,746
					11,682,033		425,404	76,592	513,746

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	Alliance Health	No	650,000	0	01/01/2022	650,000	0	0.000%	15,086
200	Total Working Capital Interest						0		15,086

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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 12:24PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/10/2024 12:25PM	(2) Ownership and Facility Information	Ownership and Facility Information.pdf	application/pdf	Jonathan Langfield
05/10/2024 12:26PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/10/2024 12:28PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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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Skilled Nursing Facility Cost Report

ALLIANCE HEALTH AT ROSEWOOD

Filing Year: 2023

Date: 09/19/2024

Time: 2:52 PM

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