

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

Filing Year: 2023

Date: 09/19/2024

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ALLIANCE HEALTH AT MARIE ESTHER
1.2	MassHealth Provider ID	110026407A
1.3	Federal Employer Tax ID	043185003
1.4	VPN	0921408
1.5	Is the above information correct?	Yes
1.6	Facility Number	01086
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	720 Boston Post Road East
1.11	City	Marlborough
1.12	Zip	01752
1.13	Telephone	+1 (508) 460-1951
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	MA Non-Profit Corp (Chapter 180)
1.18	List the name of the management company as reported on the management company cost report.	Alliance Health Inc. / Alliance Health Management
1.19	List the name of the entity that holds the nursing facility license.	Alliance Health at Marie Esther
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

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

Owner Business Information						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	529,522	24,356	553,878
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	219,728	147,518	367,246
1.5	Medicare Managed Care (Part C)	448,719	17,974	466,693
1.6	MassHealth Fee-for-Service	35,271		35,271
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	1,805,463		1,805,463
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	62,115		62,115
1.13	DTA & EAEDC	1,740,011		1,740,011
1.14	Veteran's Affairs & Other Public	498,608		498,608
1.15	Other Payer Revenue	108,711		108,711
100	Total Nursing Facility Revenue	5,448,148	189,848	5,637,996

Detail of Ancillary Revenue			
Table 2		1	2
Line #	Description	Type	Ancillary Revenue
2.1	Revenue from Prescription Drugs		
2.2	Revenue from Direct Therapy Services		
2.3	Other Ancillary Revenue: (Enter Description)		
2.4	Other Ancillary Revenue: (Enter Description)		
2.5	Other Ancillary Revenue		
200	Total Ancillary Revenue		

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	35,237
3.2	Endowment and Other Non-Recoverable Revenue	31,184
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	37,878
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	383,426
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	79,045
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	566,770

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 Testing	29,184
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain/Loss	2,000
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		31,184

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	6,204,766

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	146,218		146,218
1.2	Director of Nurses: Employee Benefits	10,565		10,565
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	16,535		16,535
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	173,318		173,318
1.7	Registered Nurses: Salaries	162,177		162,177
1.8	Registered Nurses: Employee Benefits	11,718		11,718
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	18,340		18,340
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	103,129	0	103,129
1.200	Subtotal: Registered Nurses Expenses	295,364		295,364
1.12	Licensed Practical Nurses: Salaries	296,542		296,542
1.13	Licensed Practical Nurses: Employee Benefits	21,425		21,425
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	33,535		33,535
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	264,391	2,918	261,473
1.300	Subtotal: Licensed Practical Nurses Expenses	615,893		612,975
1.17	Certified Nurse Aides: Salaries	656,583		656,583
1.18	Certified Nurse Aides: Employee Benefits	47,440		47,440
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	74,254		74,254
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	228,821	4,755	224,066
1.400	Subtotal: Certified Nurse Aides Expenses	1,007,098		1,002,343

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	2,091,673		2,084,000

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	2,091,673		2,084,000

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	137,376		137,376
2.2	Administration: Employee Benefits	9,926		9,926
2.3	Administration: Payroll Taxes incl Workers Comp.	15,536		15,536
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	162,838		162,838
2.7	Clerical Staff: Salaries	181,205		181,205
2.8	Clerical Staff: Employee Benefits	13,093		13,093
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	20,492		20,492
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	214,790		214,790
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	67,655		67,655
2.12	Office Supplies	21,905		21,905
2.13	Telecommunications (e.g. Internet, Phone)	33,787		33,787

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,056		3,056
2.16	Advertising: Help Wanted	33,769		33,769
2.17	Licenses and Dues: Patient Care Related Portion			0
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	19,668		19,668
2.20	Insurance: Malpractice & General Liability	36,702		36,702
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	4,222		4,222
2.23	Non-Allowable A & G Expenses	492,122	492,122	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)		402,036	402,036
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		17,253	17,253
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	712,886		640,053
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,090,514		1,017,681
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		383,426	383,426
2.500	Subtotal: Administrative & General Recoverable Income	0		383,426
200	Total: Net Administrative & General Expenses After Recoverable Income	1,090,514		634,255

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Professional Fees	4,222
2A.100	Subtotal: Other A&G Expenses	4,222

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	24,158
2B.2	Licenses and Dues: Not Related to Resident Care	17,879
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	2,500
2B.7	Key Person Insurance	
2B.8	Management Company Fees	353,100
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	7,901
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	14,173
2B.15	User Fee Assessment	72,411
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	492,122

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
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	103,254		103,254
3.6	Plant Operation: Employee Benefits	7,460		7,460
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,677		11,677

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3.8	Plant Operation: Purchased Service	69,845		69,845
3.9	Plant Operation: Supplies and Expenses	13,410		13,410
3.10	Plant Operation: Utilities	211,487		211,487
3.11	Plant Operation: Repairs	30,659		30,659
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	447,792		447,792
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service	16,479		16,479
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	16,479		16,479
3.18	Dietary: Salaries	429,342		429,342
3.19	Dietary: Employee Benefits	31,021		31,021
3.20	Dietary: Payroll Taxes incl Workers Comp.	48,554		48,554
3.21	Dietary: Food	242,332		242,332
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	24,280		24,280
3.400	Subtotal: Dietary Expenses	775,529		775,529
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	412,384		412,384
3.28	Housekeeping/Laundry: Supplies and Expenses	2,431		2,431
3.29	Housekeeping/Laundry: Linen and Bedding	700		700
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	415,515		415,515
3.31	Quality Assurance (QA) Professional: Salaries	72,123		72,123
3.32	QA Professional: Employee Benefits	5,210		5,210
3.33	QA Professional: Payroll Taxes incl Workers Comp.	8,156		8,156
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)		129,468	129,468
3.600	Subtotal: QA Professional Expenses	85,489		214,957
3.36	Unit Clerk & Medical Records: Salaries	11,671		11,671

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3.37	Unit Clerk & Medical Records: Employee Benefits	843		843
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,320		1,320
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	13,834		13,834
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	88,506		88,506
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	5,011		5,011
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	7,842		7,842
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	101,359		101,359
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	51,048		51,048
3.49	Social Service Worker: Employee Benefits	3,688		3,688
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	5,772		5,772
3.51	Social Service Worker: Purchased Service	4,275		4,275
3.1000	Subtotal: Social Service Worker Expenses	64,783		64,783
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	103,705		103,705
3.57	Indirect Restorative Therapy: Employee Benefits	7,493		7,493
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	11,728		11,728
3.59	Indirect Restorative Therapy: Consultants	535		535
3.60	Direct Restorative Therapy: Salaries	90,891	90,891	0

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3.61	Direct Restorative Therapy: Benefits	16,845	16,845	0
3.62	Direct Restorative Therapy: Consultants	26,624	26,624	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)		8,718	8,718
3.1200	Subtotal: Restorative Therapy Expenses	257,821		132,179
3.64	Recreational Therapy/Activities: Salaries	108,573		108,573
3.65	Recreational Therapy/Activities: Employee Benefits	7,845		7,845
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	12,278		12,278
3.67	Recreational Therapy/Activities: Purchased Service	34,312		34,312
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,472		4,472
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	167,480		167,480
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	16,569		16,569
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,175		1,175
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	12,000		12,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	1,000		1,000
3.87	Legend Drugs	33,281	33,281	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	44,046		44,046
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	3,148	3,148	0
3.92	Pharmacy Consultant	5,036		5,036
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	116,255		79,826
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,462,336		2,429,733
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		79,045	79,045
3.1800	Subtotal: Variable Recoverable Income	0		79,045
300	Total: Net Variable Expenses Including Recoverable Income	2,462,336		2,350,688

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	316,538	126,076	190,462
4.2	Long-Term Interest Expense SNF-CR	205,213		205,213
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	41,388		41,388
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR			0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	45,177		45,177
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	608,316		482,240
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	608,316		482,240

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	6,252,839		6,013,654
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	6,252,839		5,551,183

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	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:	

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	35,237
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	35,237

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses		0	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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

Financial Statement of Operations

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	5,637,996
1B.2	Other Revenue	462,471
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	6,100,467
1B.4	Salaries and Wages	2,639,214
1B.5	Employee Benefits	485,602
1B.6	Supplies and Other (including Payroll Taxes)	2,592,099
1B.7	Interest Expense	205,213
1B.8	Provision for Bad Debt	14,173
1B.9	Depreciation and Amortization Expenses	316,538
1B.200	Total Operating Expenses	6,252,839
1B.300	Income(Loss) from Operations	(152,372)
	Non-Operating Income and Expenses	
1B.10	Interest Income	37,878
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	31,184
	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	
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	
1B.20	Other Changes in Net Assets Without Donor Restrictions	
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(83,310)

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	6,204,766
2.2	Total Nursing Expenses (Schedule 3)	2,091,673
2.3	Total Administrative and General Expenses (Schedule 3)	1,090,514
2.4	Total Variable Expenses (Schedule 3)	2,462,336
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	608,316
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	6,252,839
200	Cost Reported Net Income(Loss)	(48,073)

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)		(83,310)
3.2	Reconciling Item	Schedule 4	35,237
3.3	Reconciling Item		
3.4	Reconciling Item		
3.5	Reconciling Item		
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(48,073)

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	1,381,642
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	722,291
1.6	Less Reserve for Bad Debt	(14,662)
1.100	Subtotal: Net Patient Accounts Receivable	707,629
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	4,565
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	39,190
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	14,812
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	2,147,838

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.100	Subtotal: Other Current Assets	0

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	1,300,000
2.2	Buildings	1,503,375
2.3	Improvements	2,522,481
2.4	Equipment	211,044
2.5	Software/Limited Life Assets	4,120
2.6	Motor Vehicles	44,415
200	Total Non-Current Fixed Assets	5,585,435

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	150,000
3.4	Construction in Progress	1,887,316
3.5	Mortgage Acquisition Costs	62,499
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	62,499
300	Total Non-Current Assets	2,099,815

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Purchased Goodwill	150,000
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	150,000

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	9,833,088

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	318,194
5.2	Accrued Expenses	236,879
5.3	Due to Insurance Payers	119,973
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	164,828
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	24,625
500	Total Current Liabilities	864,499

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	24,625
5A.100	Subtotal: Other Current Liabilities	24,625

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	6,105,904
6.2	Due to Related Parties, Subsidiaries, and Affiliates	(485)
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	6,105,419

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,969,918

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	2,911,246		2,911,246
8A.2	Prior Period Adjustment(s)	(3)		(3)
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(48,073)		(48,073)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	2,863,170	0	2,863,170

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Rounding	(3)
8D.100	Subtotal: Prior Period Adjustments	(3)

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)	9,833,088

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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 on Beginning Balance	Current Year Depreciation	Accumulated Depreciation on Ending Balance	Financial Statement Net Book Value
1.1	Land	1,300,000			1,300,000				1,300,000
1.2	Building	1,710,000			1,710,000	(163,875)	(42,750)	(206,625)	1,503,375
1.3	Improvements	705,572	2,072,141		2,777,713	(119,680)	(135,552)	(255,232)	2,522,481
1.4	Equipment	1,021,819	160,187		1,182,006	(835,364)	(135,598)	(970,962)	211,044
1.5	Software/Limited Life Assets	7,875			7,875	(1,117)	(2,638)	(3,755)	4,120
1.6	Motor Vehicles	75,899			75,899	(31,484)		(31,484)	44,415
100	Total	4,821,165	2,232,328	0	7,053,493	(1,151,520)	(316,538)	(1,468,058)	5,585,435

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	5,418					5,418				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	592,828					592,828		42,750	(27,929)	14,821
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	3,899,707		2,072,141			5,971,848	5.00%	135,552	3,334	138,886
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	665,472		160,187			825,659	10.00%	135,598	(101,481)	34,117

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	7,875				7,875	33.33%	2,638		2,638
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	5,171,300	0	2,232,328	0	0	7,403,628	316,538	(126,076)	190,462

General Fixed Cost Information

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

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					
4.2					
4.3					

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)	1,747,414

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(48,073)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	316,538
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(170,574)
200	Net Cash from Operating Activities	97,891

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(2,232,328)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(2,232,328)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	1,768,665
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	1,768,665

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(365,772)
500	Cash and Cash Equivalents (End of Year)	1,381,642

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure						
Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	02/24/2021	36	42		78	78
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	36				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

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	1,892			341	471	383
2.2	Residential Care	114					
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	5					4
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,011	0	0	341	471	387

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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
	6,769						397	10,253
					3,079	10,881		14,074
								0
								0
								0
								0
								0
								0
	64				39		35	147
								0
								0
								0
0	6,833	0	0	0	3,118	10,881	432	24,474

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	32
3.2	0140.1	Number of MassHealth Admissions During Year	12
3.3	0150.0	Number of Discharges During Year	46
3.4	0190.0	Average Length of Stay	532
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	143,182	4,021.0	288,056	7,530.0	612,303	26,583.0
1.2	Total Overtime Wages	18,995	337.0	8,486	148.0	44,280	1,242.0
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	162,177	4,358.0	296,542	7,678.0	656,583	27,825.0

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

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	2	1.7	3,461.0
3.3	Dietary Staff	19	9.4	19,503.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.3	569.0
3.7	Quality Assurance	2	0.6	1,268.0
3.8	MMQ Nurses and MDS Coordinator	3	1.1	2,334.0
3.9	Social Services Staff	1	0.6	1,297.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	10	0.7	1,452.7
3.12	Restorative Therapy - Indirect Staff	10	0.7	1,557.0
3.13	Recreational Staff	6	2.1	4,416.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff			
3.16	Clerical Staff	6	3.0	6,258.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	5	2.1	4,358.0
3.19	Licensed Practical Nurses	8	3.7	7,678.0
3.20	Certified Nurse Aides	23	13.4	27,825.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	98	41.4	86,136.7

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies				46.8	2,918	163.5	4,755		
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	739.8	55,820	1,160.5	78,364	841.8	29,203		
4.3	Intelycare, Inc.	TM7F	564.2	44,454	2,353.5	166,585	3,296.7	119,063		
4.4	Kavida Healthcare, Inc	TVTE			60.3	4,136	187.3	6,748		
4.5	Mas Medical Staffing, Corp	TJ4S			166.0	11,780	364.4	12,988		
4.6	Omni Healthcare Staffing INC	T6MI	37.8	2,855	9.0	608	1,503.5	56,064		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		1,341.8	103,129	3,749.3	261,473	6,193.7	224,066	0.0	0
400	Total Temporary Nursing Service Agency Expenses		1,341.8	103,129	3,796.1	264,391	6,357.2	228,821	0.0	0

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	Ryder	:Laura	DON	Nursing	150,708			150,708
5.2	Copper	Stephen	Administrator	Administrative & General	158,117			158,117
5.3	Holman	Marcia	Rehab Mgr	Other	118,016			118,016
5.4	Campbell	Tracey	LPN	Nursing	106,879			106,879
5.5	Coutts	Scott	FSD		92,884			92,884

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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
6C.2									0
6C.3									0
									0

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

Filing Year: 2023

Date: 09/19/2024

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SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	Dedham Savings Bank	No	06/29/20 22	06/29/2032			6,500,000	62,449	7,312
100	TOTALS								62,449	7,312

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
4,337,239	1,768,665				6,105,904	4.650%	197,901		205,213
					6,105,904		197,901	0	205,213

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

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/10/2024 12:09PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/10/2024 12:09PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/10/2024 12:09PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/10/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/13/2024
2.3	Last Name	Grady
2.4	First Name	Francis
2.5	Middle Name	J.
2.6	Title	Senior Vice President and Chief Financial Officer
2.7	Is this information correct?	Yes

Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.

Please submit all request to Costreports.LTCF@CHIAMass.gov along with the following information:

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request