

Skilled Nursing Facility Cost Report**BETHANY HEALTH CARE CENTER**

Filing Year: 2022

Date: 11/28/2023

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SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BETHANY HEALTH CARE CENTER
1.2	MassHealth Provider ID	110021952B
1.3	Federal Employer Tax ID	042104039
1.4	VPN	0920045
1.5	Is the above information correct?	Yes
1.6	Facility Number	01041
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	97 Bethany Road
1.11	City	Framingham
1.12	Zip	01702
1.13	Telephone	+1 (508) 872-6750
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.	
1.19	List the name of the entity that holds the nursing facility license.	Bethany Health Care Center, Inc.
1.20	List realty company names as reported on each realty company cost report.	Congregation of the Sisters of St. Joseph of Boston
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

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

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,958,287	626	2,958,913
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	158,471	44,661	203,132
1.5	Medicare Managed Care (Part C)	352,237		352,237
1.6	MassHealth Fee-for-Service	556,280		556,280
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	6,111,427	133,563	6,244,990
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	184,809		184,809
1.13	DTA & EAEDC	1,704,021	6,336	1,710,357
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	12,025,532	185,186	12,210,718

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	768,025
3.2	Endowment and Other Non-Recoverable Revenue	1,795,923
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(112)
3.7	Interest Income	
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	20,971
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	62,132
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	2,646,939

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	1,110,354
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	DOnations	311,963
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Investment	364,906
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Gain Sale of Asset	8,700
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		1,795,923

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,857,657

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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	131,292		131,292
1.2	Director of Nurses: Employee Benefits	26,583		26,583
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,856		12,856
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	170,731		170,731
1.7	Registered Nurses: Salaries	1,131,197		1,131,197
1.8	Registered Nurses: Employee Benefits	229,038		229,038
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	110,764		110,764
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	167,717	0	167,717
1.200	Subtotal: Registered Nurses Expenses	1,638,716		1,638,716
1.12	Licensed Practical Nurses: Salaries	1,332,037		1,332,037
1.13	Licensed Practical Nurses: Employee Benefits	269,703		269,703
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	130,430		130,430
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,078,175	205	1,077,970
1.300	Subtotal: Licensed Practical Nurses Expenses	2,810,345		2,810,140
1.17	Certified Nurse Aides: Salaries	2,268,880		2,268,880
1.18	Certified Nurse Aides: Employee Benefits	459,391		459,391
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	222,169		222,169
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	917,404	15,295	902,109
1.400	Subtotal: Certified Nurse Aides Expenses	3,867,844		3,852,549

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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	8,487,636		8,472,136

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	8,487,636		8,472,136

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	173,361	27,573	145,788
2.2	Administration: Employee Benefits	35,101		35,101
2.3	Administration: Payroll Taxes incl Workers Comp.	16,975		16,975
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	225,437		197,864
2.7	Clerical Staff: Salaries	705,363	50,522	654,841
2.8	Clerical Staff: Employee Benefits	142,818		142,818
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	69,068		69,068
2.10	Clerical Staff: Purchased Service	107,450	2,725	104,725
2.200	Subtotal: Clerical Staff Expenses	1,024,699		971,452
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	1,892		1,892
2.12	Office Supplies	48,819	1,238	47,581
2.13	Telecommunications (e.g. Internet, Phone)	33,045	838	32,207

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted	17,597	446	17,151
2.17	Licenses and Dues: Patient Care Related Portion	9,138		9,138
2.18	Continuing Professional Education / Training and Development	14,648		14,648
2.19	Accounting Services (Not related to appeals)	83,765	2,124	81,641
2.20	Insurance: Malpractice & General Liability	74,657	2,255	72,402
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	21,387	21,387	0
2.23	Non-Allowable A & G Expenses	685,088	685,088	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)			0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
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	990,036		276,660
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,240,172		1,445,976
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		20,971	20,971
2.500	Subtotal: Administrative & General Recoverable Income	0		20,971
200	Total: Net Administrative & General Expenses After Recoverable Income	2,240,172		1,425,005

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	A&G Expense	20,142
2A.2	Insurance-Inland Marine	1,245
2A.3		
2A.100	Subtotal: Other A&G Expenses	21,387

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	16,244
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	1,008
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	3,746
2B.11	Fines, Late Fees, Penalties, including Interest	12,511
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	12,000
2B.15	User Fee Assessment	639,579
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	685,088

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	81,086		81,086

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3.2	Staff Dev. Coord.: Employee Benefits	16,417		16,417
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	7,939		7,939
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	105,442		105,442
3.5	Plant Operation: Salaries	173,539	6,433	167,106
3.6	Plant Operation: Employee Benefits	35,138		35,138
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	16,992		16,992
3.8	Plant Operation: Purchased Service	161,006	4,863	156,143
3.9	Plant Operation: Supplies and Expenses	134,082	4,050	130,032
3.10	Plant Operation: Utilities	405,664		405,664
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	926,421		911,075
3.13	Dietician: Salaries	57,535		57,535
3.14	Dietician: Employee Benefits	11,650		11,650
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,633		5,633
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	74,818		74,818
3.18	Dietary: Salaries	1,092,262		1,092,262
3.19	Dietary: Employee Benefits	221,155		221,155
3.20	Dietary: Payroll Taxes incl Workers Comp.	106,952		106,952
3.21	Dietary: Food	640,696		640,696
3.22	Dietary: Purchased Service	13,947		13,947
3.23	Dietary: Supplies and Expenses	87,141		87,141
3.400	Subtotal: Dietary Expenses	2,162,153		2,162,153
3.24	Housekeeping/Laundry: Salaries	549,019		549,019
3.25	Housekeeping/Laundry: Employee Benefits	111,163		111,163
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	53,758		53,758
3.27	Housekeeping/Laundry: Purchased Service	125,475		125,475
3.28	Housekeeping/Laundry: Supplies and Expenses	98,336		98,336
3.29	Housekeeping/Laundry: Linen and Bedding	14,563		14,563
3.30	Housekeeping/Laundry: Special Cleaning			0

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3.500	Subtotal: Housekeeping/Laundry Expenses	952,314		952,314
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	42,016		42,016
3.37	Unit Clerk & Medical Records: Employee Benefits	8,507		8,507
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,114		4,114
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	54,637		54,637
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	165,517		165,517
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	33,513		33,513
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	16,207		16,207
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	215,237		215,237
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	173,634		173,634
3.49	Social Service Worker: Employee Benefits	35,156		35,156
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,002		17,002
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	225,792		225,792
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0

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3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants	127,248		127,248
3.60	Direct Restorative Therapy: Salaries		0	0
3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	123,981	123,981	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	251,229		127,248
3.64	Recreational Therapy/Activities: Salaries	539,315		539,315
3.65	Recreational Therapy/Activities: Employee Benefits	109,197		109,197
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	52,809		52,809
3.67	Recreational Therapy/Activities: Purchased Service	40,069		40,069
3.68	Recreational Therapy/Activities: Supplies and Expenses	15,642		15,642
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	757,032		757,032
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	17,966		17,966
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	725		725
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0

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3.82	Physician Services: Medical Director	28,658		28,658
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	74,720	74,720	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	198,077		198,077
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	6,568		6,568
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	326,714		251,994
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,051,789		5,837,742
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		62,132	62,132
3.1800	Subtotal: Variable Recoverable Income	0		62,132
300	Total: Net Variable Expenses Including Recoverable Income	6,051,789		5,775,610

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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	413,001	(303,472)	716,473
4.2	Long-Term Interest Expense SNF-CR	63,911	2,483	61,428
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	68,462	2,068	66,394
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	46,522		46,522
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	42,000	42,000	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	633,896		890,817
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	633,896		890,817

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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	17,413,493		16,646,671
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	17,413,493		16,563,568

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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?	Yes
1.13	Describe the other business activities:	Convent

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	9,545
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	758,480
200	3026.0	TOTAL OTHER BUSINESS REVENUE	768,025

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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	73,649	73,649	
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	418,865	418,865	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	492,514	492,514	

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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	12,210,718
1B.2	Other Revenue	851,016
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	13,061,734
1B.4	Salaries and Wages	8,616,053
1B.5	Employee Benefits	2,588,198
1B.6	Supplies and Other (including Payroll Taxes)	5,716,584
1B.7	Interest Expense	67,657
1B.8	Provision for Bad Debt	12,000
1B.9	Depreciation and Amortization Expenses	413,001
1B.200	Total Operating Expenses	17,413,493
1B.300	Income(Loss) from Operations	(4,351,759)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
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)	1,795,923
	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	(2,555,836)

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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)	14,857,657
2.2	Total Nursing Expenses (Schedule 3)	8,487,636
2.3	Total Administrative and General Expenses (Schedule 3)	2,240,172
2.4	Total Variable Expenses (Schedule 3)	6,051,789
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	633,896
2.6	Total Other Business Expenses (Schedule 4)	492,514
2.100	Subtotal: Total Facility Expenses	17,906,007
200	Cost Reported Net Income(Loss)	(3,048,350)

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Reconciliation Between Financial Statement and Cost Report Net Income			
Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(2,555,836)
3.2	Reconciling Item	Schedule 4 OBRE Expense	(492,514)
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)		(3,048,350)

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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	986,685
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	544,343
1.5	Payer Accounts Receivable	679,821
1.6	Less Reserve for Bad Debt	(56,460)
1.100	Subtotal: Net Patient Accounts Receivable	623,361
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	1,974,276
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	45,660
1.12	Prepaid Interest	
1.13	Prepaid Insurance	50,501
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	21,018
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	1,002,408
100	Total Current Assets	5,248,252

Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Exchange A/C	(2)
1A.2	General	1,917
1A.3	Right of Use Asset	1,104,431
1A.4	Accum Amort	(103,938)
1A.100	Subtotal: Other Current Assets	1,002,408

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	3,390,044
2.4	Equipment	884,693
2.5	Software/Limited Life Assets	46,651
2.6	Motor Vehicles	128,199
200	Total Non-Current Fixed Assets	4,449,587

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	469,768
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	213,938
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	683,706

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	10,381,545

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,012,312
5.2	Accrued Expenses	254,854
5.3	Due to Insurance Payers	92,566
5.4	Patient Funds Due	4,402
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	596,726
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	10,874
5.10	Other Current Liabilities	231,188
500	Total Current Liabilities	2,202,922

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Unearned Revenue-Private	21,711
5A.2	Deferred Grant Revenue	177,216
5A.3	Due to Resident Council	6,393
5A.4	Misc. Current Liabilities-General	25,868
5A.100	Subtotal: Other Current Liabilities	231,188

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,874,828
6.2	Due to Related Parties, Subsidiaries, and Affiliates	630,167
6.3	Other Long-Term Debt	297,507
600	Total Non-Current Liabilities	3,802,502

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,005,424

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	710,819	3,375,724	4,086,543
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(3,048,350)		(3,048,350)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other		3,809,607	3,809,607
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction	(299,313)	(312,171)	(611,484)
8A.8	Net Assets - Other	139,805		139,805
8A.100	Net Assets Balance: Current Year	(2,497,039)	6,873,160	4,376,121

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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		
8D.100	Subtotal: Prior Period Adjustments	0

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)	10,381,545

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	16,051,041	98,994	(235,650)	15,914,385	(12,265,056)	(259,285)	(12,524,341)	3,390,044
1.4	Equipment	5,028,561	370,268	(76,555)	5,322,274	(4,300,296)	(137,285)	(4,437,581)	884,693
1.5	Software/Limited Life Assets	70,685	18,099		88,784	(25,702)	(16,431)	(42,133)	46,651
1.6	Motor Vehicles	152,249	130,895	(139,473)	143,671	(15,472)		(15,472)	128,199
100	Total	21,302,536	618,256	(451,678)	21,469,114	(16,606,526)	(413,001)	(17,019,527)	4,449,587

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						0				
2.2	Land REA-CR						0				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	2,584,263		98,994		(235,650)	2,447,607	3.05%		64,607	64,607
2.5	Improvements SNF-CR	1,053,923					1,053,923	5.00%	259,285	5,746	265,031
2.6	Improvements REA-CR	11,866,046		370,268		(76,555)	12,159,759	5.00%		175,257	175,257
2.7	Equipment SNF-CR	4,696,272					4,696,272	10.00%	137,285	54,324	191,609

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	131,450		18,099		149,549	33.33%	16,431	3,538	19,969
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	20,331,954	0	487,361	0	(312,205)	20,507,110	413,001	303,472	716,473

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1961
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2000
3.3	What was the value from the most recent municipal property assessment for this facility?	1
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	84
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	75,714
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	28,790
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	2,287
3.10	What is the total acreage of the facility site?	5.3
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?	No

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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)	1,041,954

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(3,048,350)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	413,001
2.3	Increases (Decreases) to Cash Provided by Operating Activities	3,218,349
200	Net Cash from Operating Activities	583,000

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(487,361)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(487,361)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	77,844
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(228,752)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(150,908)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(55,269)
500	Cash and Cash Equivalents (End of Year)	986,685

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SCHEDULE 9 : LICENSURE & PATIENT STATISTICS**Bed Licensure**

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	10/09/2020	133	36		169	169
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.	133				
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	3,880			238	927	2,510
2.2	Residential Care	5,304					
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)	38					15
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)	29					
2.12	Residential Leave of Absence (Unpaid)						
200	Total	9,251	0	0	238	927	2,525

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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
	21,439					3,030		32,024
						8,807		14,111
								0
								0
								0
								0
								0
								0
	67							120
								0
						54		83
								0
0	21,506	0	0	0	0	11,891	0	46,338

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	190
3.2	0140.1	Number of MassHealth Admissions During Year	117
3.3	0150.0	Number of Discharges During Year	208
3.4	0190.0	Average Length of Stay	223
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES***Detail of Staff Nursing Services Wages and Hours***

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	952,280	17,811.6	1,009,514	26,704.3	1,682,077	76,525.0
1.2	Total Overtime Wages	130,987	1,982.1	219,234	4,036.7	392,639	11,952.0
1.3	Total Shift Differential	20,439		35,807		85,637	
1.4	Total Other Differentials	27,491		67,482		108,527	
100	Total	1,131,197	19,793.7	1,332,037	30,741.0	2,268,880	88,477.0

Detail of Nursing Services Shift Differentials

Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	1.00	2.00	5.00	5.00	5.00
2.2	Licensed Practical Nurses	1.00	2.00	5.00	5.00	5.00
2.3	Certified Nurse Aides	1.00	2.00	5.00	5.00	5.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.9	1,920.0
3.2	Plant Operations	3	2.8	5,916.0
3.3	Dietary Staff	35	24.1	50,186.0
3.4	Dietician	1	0.5	1,063.0
3.5	Housekeeping/Laundry Staff	16	13.0	27,046.0
3.6	Unit Clerk & Medical Records Staff	1	0.4	735.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.8	3,825.0
3.9	Social Services Staff	2	2.0	4,095.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	19	11.5	23,860.2
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	3	2.5	5,268.0
3.16	Clerical Staff	14	9.6	19,983.8
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	16	9.5	19,793.7
3.19	Licensed Practical Nurses	19	14.8	30,741.0
3.20	Certified Nurse Aides	59	42.5	88,477.0
3.21	Resident Care Assistants	2	2.1	4,304.0
3.22	Behavioral Health Specialist Staff	3	1.0	2,122.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	198	141.0	293,495.7

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<i>Detail of Purchased Nursing Services</i>										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies				7.6	205	420.9	15,295		
Registered Temporary Nursing Service Agencies										
4.2		TOIY			1,005.0	58,823	2,381.0	64,104		
4.3			1,316.9	98,736	1,195.3	77,091	2,427.0	88,468		
4.4		T007	0.0		249.0	16,347	3,158.0	128,168		
4.5	Professional Nursing Placement Services, INC	TWYD					1,850.0	54,846		
4.6	Omni Healthcare Staffing INC	T6MI	677.8	52,571	9,040.0	647,965	805.8	30,235		
4.7	MAS Medical Staffing Corporation (Londonderry, NH)	TEJU			815.4	57,078	235.3	8,436		
4.8	Divine Health, LLC	TP9A			236.5	15,860	278.5	8,130		
4.9	Staffing Experts, LLC (1)	TAMP	218.3	16,410	2,427.9	197,582	3,490.0	143,640		
4.10		T010			32.0	2,240	1,161.0	43,786		
4.11					88.0	4,984	8,194.8	332,296		
4.12										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		2,213.0	167,717	15,089.1	1,077,970	23,981.4	902,109	0.0	0
400	Total Temporary Nursing Service Agency Expenses		2,213.0	167,717	15,096.7	1,078,175	24,402.3	917,404	0.0	0

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Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)								
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/Draws	Other	TOTAL
5.1	McCarthy	Jacqueline	Administrator	Administrative & General	187,513			187,513
5.2	Monteza	Mae	RN	Nursing	220,871			220,871
5.3	Argir	James	General Manager	Administrative & General	185,903			185,903
5.4	Saint-Fleur	Marie	RN	Nursing	157,917			157,917
5.5	Graves	Jean	LPN	Nursing	188,630			188,630

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	1st Mortgage	Sisters of St. Joseph	Yes	09/09/2003	09/10/2023	360				
1.2	Motor Vehicle	Ford Care Loan M2 Lease	No	07/02/2020	07/22/2025	60	868	45,668		
1.3	Capital Lease	Navitas Credit Corp	No	10/01/2020	10/01/2025	60	2,988	150,000		
1.4	Capital Lease	Leaf	No	09/28/2021	10/01/2026	60	1,675	85,650		
1.5	Capital Lease	UNIMAC	No	05/01/2021	05/01/2027	72	1,276	76,255		
1.6	Capital Lease	Toshiba	No	01/01/2022	02/15/2026	50	1,603	77,844		
100	TOTALS								0	0

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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
3,033,819		158,991			2,874,828	2.750%	44,405		44,405
33,211					33,211	5.300%	1,508		1,508
115,141		25,452			89,689	7.250%	7,415		7,415
80,625		13,502			67,123	6.490%	4,791		4,791
69,209		12,551			56,658	8.000%	4,808		4,808
	77,844	18,256			59,588	1.450%	984		984
					3,181,097		63,911	0	63,911

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Working Capital Debt

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	Sisters of St. Joseph	Yes		668,906	01/01/2022	38,739	630,167	2.050%	3,746
200	Total Working Capital Interest						630,167		3,746

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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
10/04/2023 1:16PM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/04/2023 1:17PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/04/2023 1:17PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
10/04/2023 1:18PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	10/04/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[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	10/05/2023
2.3	Last Name	McCarthy
2.4	First Name	Jacquelyn
2.5	Middle Name	
2.6	Title	Adminstrator
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