

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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	01/01/2023
1.9	Reporting Period To	12/31/2023
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

Skilled Nursing Facility Cost Report
BETHANY HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:22 PM

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

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

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

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	2,541,360	40	2,541,400
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	158,105	47,274	205,379
1.5	Medicare Managed Care (Part C)	417,645	0	417,645
1.6	MassHealth Fee-for-Service	673,335	(65)	673,270
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	6,700,159	198,267	6,898,426
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	349,872	0	349,872
1.13	DTA & EAEDC	1,654,253	4,936	1,659,189
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	12,494,729	250,452	12,745,181

Detail of Ancillary Revenue

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

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	924,299
3.2	Endowment and Other Non-Recoverable Revenue	895,449
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	0
3.7	Interest Income	0
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	16,732
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	8,014
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	1,844,494

Detail of Endowment and Non-Recoverable Revenue

Table 4		1	2
Line #	Description	Type	Revenue
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Covid Test reimb	69,360
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant	67,673
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Pooled	83,365
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	126,203
4.5	Other Endowment and Non-Recoverable Revenue		548,848
400	Total Endowment and Non-Recoverable Revenue		895,449

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	14,589,675

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 3 : EXPENSES**Nursing Expenses**

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	136,589		136,589
1.2	Director of Nurses: Employee Benefits	22,497		22,497
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,009		13,009
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	172,095		172,095
1.7	Registered Nurses: Salaries	795,387		795,387
1.8	Registered Nurses: Employee Benefits	131,005		131,005
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	75,754		75,754
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	434,485	46,636	387,849
1.200	Subtotal: Registered Nurses Expenses	1,436,631		1,389,995
1.12	Licensed Practical Nurses: Salaries	1,198,623		1,198,623
1.13	Licensed Practical Nurses: Employee Benefits	197,421		197,421
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	114,158		114,158
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,286,386	87,287	1,199,099
1.300	Subtotal: Licensed Practical Nurses Expenses	2,796,588		2,709,301
1.17	Certified Nurse Aides: Salaries	2,392,074		2,392,074
1.18	Certified Nurse Aides: Employee Benefits	393,988		393,988
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	227,822		227,822
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	1,405,429	32,832	1,372,597
1.400	Subtotal: Certified Nurse Aides Expenses	4,419,313		4,386,481

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	8,824,627		8,657,872

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	8,824,627		8,657,872

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	170,186	26,384	143,802
2.2	Administration: Employee Benefits	28,031		28,031
2.3	Administration: Payroll Taxes incl Workers Comp.	16,209		16,209
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	214,426		188,042
2.7	Clerical Staff: Salaries	748,070	15,312	732,758
2.8	Clerical Staff: Employee Benefits	123,211		123,211
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	71,247		71,247
2.10	Clerical Staff: Purchased Service	99,040	1,617	97,423
2.200	Subtotal: Clerical Staff Expenses	1,041,568		1,024,639
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	0		0
2.12	Office Supplies	66,559	1,086	65,473
2.13	Telecommunications (e.g. Internet, Phone)	29,575	483	29,092

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	5,589		5,589
2.16	Advertising: Help Wanted	35,025	572	34,453
2.17	Licenses and Dues: Patient Care Related Portion	11,183		11,183
2.18	Continuing Professional Education / Training and Development	7,265		7,265
2.19	Accounting Services (Not related to appeals)	75,507	1,232	74,275
2.20	Insurance: Malpractice & General Liability	67,330	2,034	65,296
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	2,050,178	2,050,178	0
2.23	Non-Allowable A & G Expenses	906,940	906,940	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	3,255,151		292,626
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	4,511,145		1,505,307
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		16,732	16,732
2.500	Subtotal: Administrative & General Recoverable Income	0		16,732
200	Total: Net Administrative & General Expenses After Recoverable Income	4,511,145		1,488,575

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	A&G In-Kind Expenses	38,603
2A.2	A&G Misc Expense	524
2A.3	Insurance-Inland Marine	1,276
2A.4	Interco	2,009,775
2A.100	Subtotal: Other A&G Expenses	2,050,178

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	0
2B.2	Licenses and Dues: Not Related to Resident Care	13,638
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	2,222
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	17,200
2B.11	Fines, Late Fees, Penalties, including Interest	32,156
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	136,254
2B.15	User Fee Assessment	705,470
2B.16	Other Non-Allowable A&G Expenses	0
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	906,940

Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

3.1	Staff Development Coordinator: Salaries	101,209		101,209
3.2	Staff Dev. Coord.: Employee Benefits	16,670		16,670
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	9,640		9,640
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	127,519		127,519
3.5	Plant Operation: Salaries	164,223	6,686	157,537
3.6	Plant Operation: Employee Benefits	27,049		27,049
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,641		15,641
3.8	Plant Operation: Purchased Service	179,647	5,426	174,221
3.9	Plant Operation: Supplies and Expenses	94,635	2,859	91,776
3.10	Plant Operation: Utilities	420,631		420,631
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	901,826		886,855
3.13	Dietician: Salaries	55,014		55,014
3.14	Dietician: Employee Benefits	9,061		9,061
3.15	Dietician: Payroll Taxes incl Workers Comp.	5,239		5,239
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	69,314		69,314
3.18	Dietary: Salaries	1,184,623		1,184,623
3.19	Dietary: Employee Benefits	195,114		195,114
3.20	Dietary: Payroll Taxes incl Workers Comp.	112,824		112,824
3.21	Dietary: Food	686,140		686,140
3.22	Dietary: Purchased Service	11,433		11,433
3.23	Dietary: Supplies and Expenses	87,073		87,073
3.400	Subtotal: Dietary Expenses	2,277,207		2,277,207
3.24	Housekeeping/Laundry: Salaries	665,750		665,750
3.25	Housekeeping/Laundry: Employee Benefits	109,652		109,652
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	63,406		63,406
3.27	Housekeeping/Laundry: Purchased Service	31,804		31,804
3.28	Housekeeping/Laundry: Supplies and Expenses	113,166		113,166
3.29	Housekeeping/Laundry: Linen and Bedding	16,067		16,067

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

3.30	Housekeeping/Laundry: Special Cleaning	0	0
3.500	Subtotal: Housekeeping/Laundry Expenses	999,845	999,845
3.31	Quality Assurance (QA) Professional: Salaries	0	0
3.32	QA Professional: Employee Benefits	0	0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0	0
3.34	QA Professional: Purchased Service	0	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	41,970	41,970
3.37	Unit Clerk & Medical Records: Employee Benefits	6,912	6,912
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	3,997	3,997
3.39	Unit Clerk & Medical Records: Purchased Service	0	0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	52,879	52,879
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	155,519	155,519
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	25,616	25,616
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	14,812	14,812
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0	0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	195,947	195,947
3.44	Behavioral Health Specialist: Salaries	0	0
3.45	Behavioral Health Specialist: Employee Benefits	0	0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0	0
3.47	Behavioral Health Specialist: Purchased Service	0	0
3.900	Subtotal: Behavioral Health Specialist Expenses	0	0
3.48	Social Service Worker: Salaries	181,060	181,060
3.49	Social Service Worker: Employee Benefits	29,821	29,821
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,244	17,244
3.51	Social Service Worker: Purchased Service	0	0
3.1000	Subtotal: Social Service Worker Expenses	228,125	228,125
3.52	Interpreters: Salaries	0	0
3.53	Interpreters: Employee Benefits	0	0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	92,425		92,425
3.57	Indirect Restorative Therapy: Employee Benefits	15,223		15,223
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	8,803		8,803
3.59	Indirect Restorative Therapy: Consultants	65,287		65,287
3.60	Direct Restorative Therapy: Salaries	87,556	87,556	0
3.61	Direct Restorative Therapy: Benefits	22,760	22,760	0
3.62	Direct Restorative Therapy: Consultants	32,662	32,662	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	324,716		181,738
3.64	Recreational Therapy/Activities: Salaries	530,169		530,169
3.65	Recreational Therapy/Activities: Employee Benefits	87,323		87,323
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	50,494		50,494
3.67	Recreational Therapy/Activities: Purchased Service	44,610		44,610
3.68	Recreational Therapy/Activities: Supplies and Expenses	24,239		24,239
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	736,835		736,835
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	21,812		21,812
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	3,585		3,585

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	28,560		28,560
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	305		305
3.86	Physician Services: Other	10,148		10,148
3.87	Legend Drugs	87,116	87,116	0
3.88	Personal Protective Equipment	0		0
3.89	House Supplies Not Resold	197,810		197,810
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	2,949		2,949
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	352,285		265,169
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	6,266,498		6,021,433
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		8,014	8,014
3.1800	Subtotal: Variable Recoverable Income	0		8,014
300	Total: Net Variable Expenses Including Recoverable Income	6,266,498		6,013,419

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
4.1	Depreciation Expense	393,869	(332,950)	726,819
4.2	Long-Term Interest Expense SNF-CR	97,464	3,464	94,000
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	76,254	2,303	73,951
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	43,896		43,896
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	653,483		938,666
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	653,483		938,666

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	20,255,753		17,123,278
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	20,255,753		17,098,532

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

Other Business Activities		
Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	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	0
2.2	3025.6	Child Day Care Revenue	0
2.3	3025.4	Assisted Living Revenue	0
2.4	3025.5	Outpatient Services Revenue	9,568
2.5	3025.7	Other Special Program Revenue	0
2.6	3026.1	Hospital Revenue – Other Business	0
2.7	3026.3	Residential Care Revenue	0
2.8	3026.2	Other	914,731
200	3026.0	TOTAL OTHER BUSINESS REVENUE	924,299

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	0	
3.2	8041.0	Child Day Care Expenses	0	0	
3.3	8045.0	Assisted Living Expenses	0	0	
3.4	8046.0	Outpatient Service Expenses	44,270	44,270	
3.5	8047.0	Chapter 766 Education Program Expenses	0	0	
3.6	8048.0	Ventilator Program Expenses	0	0	
3.7	8049.0	Acquired Brain Injury Unit Expenses	0	0	
3.8	8042.0	MS/ALS Program Expenses	0	0	
3.9	8050.0	Other Special Program Expenses	0	0	
3.10	8060.0	Hospital Expenses - Other Business	0	0	
3.11	8065.0	Other	257,634	257,634	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	301,904	301,904	

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1B		
Not-For-Profit		
Line #	Description	Reported
1B.1	Net Patient Service Revenue	12,745,181
1B.2	Other Revenue	949,045
1B.3	Net Assets Released from Restriction	0
1B.100	Total Operating Revenue	13,694,226
1B.4	Salaries and Wages	8,700,447
1B.5	Employee Benefits	2,261,653
1B.6	Supplies and Other (including Payroll Taxes)	8,648,866
1B.7	Interest Expense	114,664
1B.8	Provision for Bad Debt	136,254
1B.9	Depreciation and Amortization Expenses	393,869
1B.200	Total Operating Expenses	20,255,753
1B.300	Income(Loss) from Operations	(6,561,527)
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	0
1B.12	Realized Gain(Loss) from Investments	0
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1B.14	Other Non-Operating Income(Expense)	593,545
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	
1B.16	Extraordinary Items	0
1B.17	Cumulative Effect of Changes in Accounting Principles	0
1B.18	Change in Beneficial Interest in Net Assets Without Donor Restrictions	0
1B.19	Unrealized Gain(Loss) on Investments from Net Assets Without Donor Restrictions	0
1B.20	Other Changes in Net Assets Without Donor Restrictions	0
1B.400	Financial Statement Excess (Deficiency) of Revenues over Expenses	(5,967,982)

Skilled Nursing Facility Cost Report
BETHANY HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:22 PM

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

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

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,589,675
2.2	Total Nursing Expenses (Schedule 3)	8,824,627
2.3	Total Administrative and General Expenses (Schedule 3)	4,511,145
2.4	Total Variable Expenses (Schedule 3)	6,266,498
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	653,483
2.6	Total Other Business Expenses (Schedule 4)	301,904
2.100	Subtotal: Total Facility Expenses	20,557,657
200	Cost Reported Net Income(Loss)	(5,967,982)

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)		(5,967,982)
3.2	Reconciling Item	1	
3.3	Reconciling Item	1	0
3.4	Reconciling Item	1	0
3.5	Reconciling Item	1	0
3.6	Net Income(Loss) on Cost Report Statement of Operations (Table 2)		(5,967,982)

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

Current Assets		
Table 1		1
Line #	Description	Account Balance
1.1	Cash and Cash Equivalents	780,655
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	476,309
1.5	Payer Accounts Receivable	1,243,319
1.6	Less Reserve for Bad Debt	(24,593)
1.100	Subtotal: Net Patient Accounts Receivable	1,218,726
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	45,836
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	36,864
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	48,213
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	925,332
100	Total Current Assets	3,531,935

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
3A.1	Other Current Assets	925,332
3A.2	1	0
3A.3	1	0
3A.4	1	0
3A.5	1	0
1A.100	Subtotal: Other Current Assets	925,332

Skilled Nursing Facility Cost Report
BETHANY HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:22 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	3,827,104
2.4	Equipment	839,447
2.5	Software/Limited Life Assets	46,665
2.6	Motor Vehicles	113,832
200	Total Non-Current Fixed Assets	4,827,048

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	553,134
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	553,134

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
8D.1		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	0

Skilled Nursing Facility Cost Report
BETHANY HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:22 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	8,912,117

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,460,763
5.2	Accrued Expenses	315,012
5.3	Due to Insurance Payers	35,012
5.4	Patient Funds Due	4,402
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	620,011
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	61,390
5.10	Other Current Liabilities	376,545
500	Total Current Liabilities	2,873,135

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	376,545
5A.100	Subtotal: Other Current Liabilities	376,545

Skilled Nursing Facility Cost Report
BETHANY HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:22 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	2,753,991
6.2	Due to Related Parties, Subsidiaries, and Affiliates	610,012
6.3	Other Long-Term Debt	201,550
600	Total Non-Current Liabilities	3,565,553

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,438,688

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	(2,497,039)	6,873,160	4,376,121
8A.2	Prior Period Adjustment(s)	97	0	97
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(5,967,982)		(5,967,982)
8A.4	Gain/(Loss) Realized on Investments		0	0
8A.5	Contributions, Gifts and Other		4,600,000	4,600,000
8A.6	Change in Unrealized Gains/(Losses) on Investments		0	0
8A.7	Net Assets Released from Donor Restriction		(534,807)	(534,807)
8A.8	Net Assets - Other		0	0
8A.100	Net Assets Balance: Current Year	(8,464,924)	10,938,353	2,473,429

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Adjustment	97
8D.100	Subtotal: Prior Period Adjustments	97

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)	8,912,117

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	15,914,385	676,696	0	16,591,081	(12,527,658)	(236,319)	(12,763,977)	3,827,104
1.4	Equipment	5,322,274	93,292	0	5,415,566	(4,438,672)	(137,447)	(4,576,119)	839,447
1.5	Software/Limited Life Assets	88,784	20,116	0	108,900	(42,132)	(20,103)	(62,235)	46,665
1.6	Motor Vehicles	143,671	0	0	143,671	(29,839)	0	(29,839)	113,832
100	Total	21,469,114	790,104	0	22,259,218	(17,038,301)	(393,869)	(17,432,170)	4,827,048

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	0	0	0	0	0				
2.2	Land REA-CR	0	0	0	0	0	0				
2.3	Building SNF-CR	2,447,607	0	0	0	0	2,447,607	0.00%	0	64,607	64,607
2.4	Building REA-CR	1,053,923	0	0	0	0	1,053,923	3.05%		735	735
2.5	Improvements SNF-CR	12,159,759	0	676,696	0	0	12,836,455	5.00%	236,319	235,971	472,290
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

2.7	Equipment SNF-CR	4,696,272	0	93,292	0	0	4,789,564	10.00%	137,447	39,002	176,449
2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	149,549	0	20,116	0	0	169,665	33.33%	20,103	(7,365)	12,738
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	20,507,110	0	790,104	0	0	21,297,214		393,869	332,950	726,819

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?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	986,685

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(5,967,982)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	393,869
2.3	Increases (Decreases) to Cash Provided by Operating Activities	6,383,742
200	Net Cash from Operating Activities	809,629

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(790,104)
3.2	Cash Flows from Other Investing Activities	0
300	Net Cash from Investing Activities	(790,104)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	0
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(225,555)
4.3	Cash Flows from Other Financing Activities	0
400	Net Cash from Financing Activities	(225,555)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(206,030)
500	Cash and Cash Equivalents (End of Year)	780,655

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	10/09/2020	133	36		169	169
1.2	10/09/2022	84	0		84	169
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.	84				
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	3,317	0	0	220	1,060	3,266
2.2	Residential Care	3,952	0	0			
2.3	Pediatrics	0	0	0	0	0	0
2.4	Ventilator Unit	0	0	0	0	0	0
2.5	Head Trauma/ABI	0	0	0	0	0	0
2.6	Amyotrophic Lateral Sclerosis (ALS)	0	0	0	0	0	0
2.7	Multiple Sclerosis (MS)	0	0	0	0	0	0
2.8	Other Medicaid Special Contract	0	0	0	0	0	0
2.9	Nursing Leave of Absence (Paid)	3	0	0	0	0	4
2.10	Nursing Leave of Absence (Unpaid)	0	0	0	0	0	0
2.11	Residential Leave of Absence (Paid)	20	0	0			
2.12	Residential Leave of Absence (Unpaid)	0	0	0			
200	Total	7,292	0	0	220	1,060	3,270

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
0	20,991	0	0	0	0	0	0	28,854
				0	0	10,615	0	14,567
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0		0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	166	0	0	0	0	0	0	173
0		0	0	0	0	0	0	0
				0	0	35	0	55
				0	0	0	0	0
0	21,157	0	0	0	0	10,650	0	43,649

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	111
3.2	0140.1	Number of MassHealth Admissions During Year	177
3.3	0150.0	Number of Discharges During Year	107
3.4	0190.0	Average Length of Stay	408
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	0
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	627,871	13,414.3	945,855	24,819.9	1,857,118	76,132.1
1.2	Total Overtime Wages	123,596	1,759.7	163,424	2,658.1	416,570	13,705.9
1.3	Total Shift Differential	18,562		24,791		8,924	
1.4	Total Other Differentials	25,358		64,553		109,462	
100	Total	795,387	15,174.0	1,198,623	27,478.0	2,392,074	89,838.0

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

Skilled Nursing Facility Cost Report
BETHANY HEALTH CARE CENTER
Filing Year: 2023

Date: 09/19/2024
Time: 2:22 PM

<i>Detail of Staff and Hours by Position</i>				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	1.0	2,080.0
3.2	Plant Operations	2	2.8	5,736.0
3.3	Dietary Staff	30	25.1	52,165.0
3.4	Dietician	1	0.5	1,022.0
3.5	Housekeeping/Laundry Staff	17	14.5	30,205.0
3.6	Unit Clerk & Medical Records Staff	2	0.7	1,499.0
3.7	Quality Assurance	0	0.0	0.0
3.8	MMQ Nurses and MDS Coordinator	2	1.8	3,674.0
3.9	Social Services Staff	2	2.0	4,160.0
3.10	Interpreters	0	0.0	0.0
3.11	Restorative Therapy - Direct Staff	7	0.7	1,424.6
3.12	Restorative Therapy - Indirect Staff	7	0.8	1,650.6
3.13	Recreational Staff	16	10.3	21,456.0
3.14	Administration and Officers	1	1.0	2,080.0
3.15	Security Staff	2	1.9	4,053.0
3.16	Clerical Staff	12	8.5	17,719.0
3.17	Director of Nurses	1	1.0	2,080.0
3.18	Registered Nurses	11	7.3	15,174.0
3.19	Licensed Practical Nurses	14	13.2	27,478.0
3.20	Certified Nurse Aides	50	43.2	89,838.0
3.21	Resident Care Assistants	2	1.2	2,417.0
3.22	Behavioral Health Specialist Staff	0	0.0	0.0
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	180	137.5	285,911.2

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		605.5	46,636	1,388.3	87,287	862.7	32,832	0.0	0
Registered Temporary Nursing Service Agencies										
4.2	Omni Healthcare Staffing INC	T6MI	608.9	46,762	6,714.9	496,298	223.6	8,308	0.0	0
4.3	Mas Medical Staffing, Corp	TJ4S	0.0	0	22.9	1,450	49.5	2,007	0.0	0
4.4	CONNECTRN INC	TGKV	127.5	9,562	0.0	0	0.0	0	0.0	0
4.5	Staffing Experts, LLC (1)	TAMP	0.0	0	3,002.0	246,989	3,227.5	140,113	0.0	0
4.6	Kims Nursing Staffing Agency LLC	TYCH	1,153.8	94,827	1,117.8	65,484	6,982.5	252,733	0.0	0
4.7	INTRIGUE NURSING SOLUTIONS		1,981.2	146,356	4,458.9	317,589	6,999.8	270,927	0.0	0
4.8	New Generation Health Care LLC	T007	35.2	2,183	537.1	33,312	7,310.6	284,679	0.0	0
4.9	P & N Vision Home Health Care Services Inc	T010	88.0	7,410	389.6	30,088	482.0	20,061	0.0	0
4.10	Other		109.9	8,232	116.4	7,889	7,534.4	333,119	0.0	0
4.11	Maxim Healthcare Services - TNS Plymouth	T20Z	784.6	72,517			32.0	960		
4.12	Professional Nursing Placement Services, INC	TWYD					1,699.8	59,690		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		4,889.1	387,849	16,359.5	1,199,099	34,541.8	1,372,597	0.0	0
400	Total Temporary Nursing Service Agency Expenses		5,494.6	434,485	17,747.8	1,286,386	35,404.5	1,405,429	0.0	0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.							
Table 5	1	2	3	4	5	6	7	8
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL
5.1	McCarthy	Jacquelyn	Administrator		184,457	0	0	184,457
5.2	Monteza	Maae	RN		225,280	0	0	225,280
5.3	Argir	James	General Manager		201,075	0	0	201,075
5.4	Saint-Fleur	Marie	RN		209,531	0	0	209,531
5.5	Graves	Jean	RN		231,763	0	0	231,763

Earnings and Compensation Disclosures

Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1					0	0	0	0	0
6C.2									0
6C.3									0
									0

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	2nd Mortgage	Sisters of St. Joseph	No	09/09/2003	09/10/2023	360				
1.2	Motor Vehicle	Ford Care Loan	No	07/02/2020	07/22/2025	60	868	45,668		
1.3	Capital Lease	Navitas Credit	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

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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
2,874,828		120,837			2,753,991	2.750%	82,678		82,678
33,211		18,222			14,989	5.300%	1,065		1,065
89,689		33,560			56,129	7.250%	5,283		5,283
67,123		16,611			50,512	6.490%	3,855		3,855
56,658		17,969			38,689	8.000%	4,583		4,583
59,588		18,356			41,232	1.450%			0
					2,955,542		97,464	0	97,464

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

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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	Sisters of St. Joseph	Yes	630,167	0		20,155	610,012	2.050%	17,200
200	Total Working Capital Interest						610,012		17,200

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
(1) Footnotes and Explanations
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
(2) Ownership and Facility Information
<i>Upload Type: Excel Template</i>
List the names of all direct and indirect nursing facility owners and the name(s) of any Massachusetts and non-Massachusetts nursing or residential care facilities that are owned, directly or indirectly by the facility owners that have an interest of 5% or more. Note: This information must be submitted in the format of the template provided. In order for the file to be accepted, you 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):

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
05/02/2024 7:36AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
05/02/2024 7:36AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
05/02/2024 7:36AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield
05/02/2024 7:38AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	Jonathan Langfield
1.2	Nursing Facility or Firm Name	CliftonLarsonAllen LLP
1.3	Title	CPA
1.4	Street Address	4 Batterymarch Park, Suite 100
1.5	City	Quincy
1.6	State	MA
1.7	Zip Code	02169
1.8	Phone Number	+1 (781) 982-1001
1.9	Email Address	jonathan.langfield@claconnect.com
1.10	Is this information correct?	Yes
1.11	[x] By checking this box, I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.12	Date of Authorization:	05/02/2024

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.

--	--	--

Skilled Nursing Facility Cost Report

BETHANY HEALTH CARE CENTER

Filing Year: 2023

Date: 09/19/2024

Time: 2:22 PM

Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/02/2024
2.3	Last Name	Hodge
2.4	First Name	Teresa
2.5	Middle Name	
2.6	Title	
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