

Skilled Nursing Facility Cost Report**BOSTON HOME**

Filing Year: 2022

Date: 11/28/2023

Time: 1:24 PM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	BOSTON HOME
1.2	MassHealth Provider ID	110025671A
1.3	Federal Employer Tax ID	042103905
1.4	VPN	0900613
1.5	Is the above information correct?	Yes
1.6	Facility Number	00586
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	2049 Dorchester Avenue
1.11	City	Dorchester
1.12	Zip	02124
1.13	Telephone	+1 (617) 825-3905
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.	The Boston Home, Inc.
1.20	List realty company names as reported on each realty company cost report.	
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<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	654,541	16,456	670,997
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	605,101	270,336	875,437
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	9,700,747		9,700,747
1.7	MassHealth Managed Care			0
1.8	Senior Care Options			0
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount	2,563,539		2,563,539
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	13,523,928	286,792	13,810,720

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	41,614
3.2	Endowment and Other Non-Recoverable Revenue	(4,455,986)
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	(291)
3.7	Interest Income	96,727
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	74,731
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	389
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	(4,242,816)

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)	HHS Stimulus	822,650
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Donations	408,378
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Grant Income	592,180
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Other	19,096
4.5	Other Endowment and Non-Recoverable Revenue		(6,298,290)
400	Total Endowment and Non-Recoverable Revenue		(4,455,986)

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	9,567,904

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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	94,243		94,243
1.2	Director of Nurses: Employee Benefits	7,964		7,964
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	9,384		9,384
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	111,591		111,591
1.7	Registered Nurses: Salaries	1,313,812		1,313,812
1.8	Registered Nurses: Employee Benefits	111,025		111,025
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	130,814		130,814
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	51,070	51,070	0
1.200	Subtotal: Registered Nurses Expenses	1,606,721		1,555,651
1.12	Licensed Practical Nurses: Salaries	1,621,851		1,621,851
1.13	Licensed Practical Nurses: Employee Benefits	137,057		137,057
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	161,485		161,485
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.300	Subtotal: Licensed Practical Nurses Expenses	1,920,393		1,920,393
1.17	Certified Nurse Aides: Salaries	3,768,184		3,768,184
1.18	Certified Nurse Aides: Employee Benefits	318,435		318,435
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	375,191		375,191
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	249,816	0	249,816
1.400	Subtotal: Certified Nurse Aides Expenses	4,711,626		4,711,626

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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	8,350,331		8,299,261

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	8,350,331		8,299,261

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	465,161		465,161
2.2	Administration: Employee Benefits	39,309		39,309
2.3	Administration: Payroll Taxes incl Workers Comp.	46,315		46,315
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	550,785		550,785
2.7	Clerical Staff: Salaries	788,488		788,488
2.8	Clerical Staff: Employee Benefits	66,632		66,632
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	78,508		78,508
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	933,628		933,628
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	121,757		121,757
2.12	Office Supplies	162,213		162,213
2.13	Telecommunications (e.g. Internet, Phone)	75,051		75,051

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	1,585		1,585
2.16	Advertising: Help Wanted	3,757		3,757
2.17	Licenses and Dues: Patient Care Related Portion	11,784		11,784
2.18	Continuing Professional Education / Training and Development	1,485		1,485
2.19	Accounting Services (Not related to appeals)	106,002		106,002
2.20	Insurance: Malpractice & General Liability	106,952		106,952
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	22,476		22,476
2.22	Other A & G Expenses	531,094	46,099	484,995
2.23	Non-Allowable A & G Expenses	814,398	814,398	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	1,958,554		1,098,057
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,442,967		2,582,470
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		74,731	74,731
2.500	Subtotal: Administrative & General Recoverable Income	0		74,731
200	Total: Net Administrative & General Expenses After Recoverable Income	3,442,967		2,507,739

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Consulting	47,635
2A.2	Storage	8,463
2A.3	Grant Expense	8,360
2A.4	Investment Fees	128,076
2A.5	Covid Related Costs	300,821
2A.6	Vending/Taxes/MBTA pass/Resident Exp	37,739
2A.100	Subtotal: Other A&G Expenses	531,094

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	23,799
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	6,787
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	5
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	25,512
2B.15	User Fee Assessment	758,295
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	814,398

Variable Expenses

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Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	326,831		326,831
3.6	Plant Operation: Employee Benefits	27,620		27,620
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	32,542		32,542
3.8	Plant Operation: Purchased Service	193,739		193,739
3.9	Plant Operation: Supplies and Expenses	59,365		59,365
3.10	Plant Operation: Utilities	331,372		331,372
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	971,469		971,469
3.13	Dietician: Salaries	46,355		46,355
3.14	Dietician: Employee Benefits	3,917		3,917
3.15	Dietician: Payroll Taxes incl Workers Comp.	4,615		4,615
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	54,887		54,887
3.18	Dietary: Salaries	698,849		698,849
3.19	Dietary: Employee Benefits	59,057		59,057
3.20	Dietary: Payroll Taxes incl Workers Comp.	69,583		69,583
3.21	Dietary: Food	393,535		393,535
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	62,423		62,423
3.400	Subtotal: Dietary Expenses	1,283,447		1,283,447
3.24	Housekeeping/Laundry: Salaries	627,900		627,900
3.25	Housekeeping/Laundry: Employee Benefits	53,062		53,062
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	62,518		62,518

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3.27	Housekeeping/Laundry: Purchased Service	7,105		7,105
3.28	Housekeeping/Laundry: Supplies and Expenses	86,612		86,612
3.29	Housekeeping/Laundry: Linen and Bedding	14,029		14,029
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	851,226		851,226
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	95,938		95,938
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	95,938		95,938
3.36	Unit Clerk & Medical Records: Salaries	358,910		358,910
3.37	Unit Clerk & Medical Records: Employee Benefits	30,330		30,330
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	35,736		35,736
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	424,976		424,976
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	183,230		183,230
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,484		8,484
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,996		9,996
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	201,710		201,710
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	177,550		177,550
3.49	Social Service Worker: Employee Benefits	15,004		15,004
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	17,678		17,678
3.51	Social Service Worker: Purchased Service	12,571		12,571

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3.1000	Subtotal: Social Service Worker Expenses	222,803		222,803
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	380,371		380,371
3.57	Indirect Restorative Therapy: Employee Benefits	32,144		32,144
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	37,873		37,873
3.59	Indirect Restorative Therapy: Consultants	67,274		67,274
3.60	Direct Restorative Therapy: Salaries	177,070	177,070	0
3.61	Direct Restorative Therapy: Benefits	32,595	32,595	0
3.62	Direct Restorative Therapy: Consultants		0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	727,327		517,662
3.64	Recreational Therapy/Activities: Salaries	267,589		267,589
3.65	Recreational Therapy/Activities: Employee Benefits	22,613		22,613
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	26,643		26,643
3.67	Recreational Therapy/Activities: Purchased Service	24,792		24,792
3.68	Recreational Therapy/Activities: Supplies and Expenses	44,554		44,554
3.69	Recreational Therapy/Activities: Transportation	8,215	8,215	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	394,406		386,191
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

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3.78	Travel: Motor Vehicle Expense	6,289		6,289
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	6,533		6,533
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	26,946		26,946
3.83	Physician Services: Advisory Physician	17,138		17,138
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	69,987	69,987	0
3.88	Personal Protective Equipment			0
3.89	House Supplies Not Resold	397,150		397,150
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	7,019		7,019
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	531,062		461,075
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,759,251		5,471,384
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		389	389
3.1800	Subtotal: Variable Recoverable Income	0		389
300	Total: Net Variable Expenses Including Recoverable Income	5,759,251		5,470,995

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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	1,098,864	56,659	1,042,205
4.2	Long-Term Interest Expense SNF-CR	458,883		458,883
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	31,305		31,305
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			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR		0	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
4.100	Subtotal: Total Capital & Fixed Cost Expenses Before Recoverable Income	1,589,052		1,532,393
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	1,589,052		1,532,393

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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	19,141,601		17,885,508
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	19,141,601		17,810,388

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SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**Other Business Activities**

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	Yes
1.5	Chapter 766 Education Program	No
1.6	Ventilator Program	No
1.7	Acquired Brain Injury Unit	No
1.8	MS/ALS Program	No
1.9	Other Special Program	No
1.10	Hospital – Other Business	No
1.11	Residential Care	No
1.12	Does the nursing facility have other business activities not listed above?	No
1.13	Describe the other business activities:	

Other Business Revenue

Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	41,614
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	41,614

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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	64,211	64,211	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	64,211	64,211	

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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	13,810,720
1B.2	Other Revenue	74,829
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	13,885,549
1B.4	Salaries and Wages	11,296,394
1B.5	Employee Benefits	2,064,129
1B.6	Supplies and Other (including Payroll Taxes)	4,197,817
1B.7	Interest Expense	458,883
1B.8	Provision for Bad Debt	25,512
1B.9	Depreciation and Amortization Expenses	1,098,866
1B.200	Total Operating Expenses	19,141,601
1B.300	Income(Loss) from Operations	(5,256,052)
	Non-Operating Income and Expenses	
1B.10	Interest Income	96,727
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)	(4,478,583)
	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	(9,637,908)

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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)	9,567,904
2.2	Total Nursing Expenses (Schedule 3)	8,350,331
2.3	Total Administrative and General Expenses (Schedule 3)	3,442,967
2.4	Total Variable Expenses (Schedule 3)	5,759,251
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	1,589,052
2.6	Total Other Business Expenses (Schedule 4)	64,211
2.100	Subtotal: Total Facility Expenses	19,205,812
200	Cost Reported Net Income(Loss)	(9,637,908)

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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)		(9,637,908)
3.2	Reconciling Item		
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)		(9,637,908)

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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	240,521
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,301,484
1.6	Less Reserve for Bad Debt	(44,000)
1.100	Subtotal: Net Patient Accounts Receivable	1,257,484
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	3,178,849
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	34,187
1.12	Prepaid Interest	
1.13	Prepaid Insurance	209,114
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	147,638
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	9,500
100	Total Current Assets	5,077,293

Detail of Other Current Assets

Table 1A	1	2
Line #	Description	Account Balance
1A.1	Pledges Receivable	9,500
1A.100	Subtotal: Other Current Assets	9,500

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	35,045
2.2	Buildings	4,459,414
2.3	Improvements	4,302,158
2.4	Equipment	1,201,419
2.5	Software/Limited Life Assets	6,314
2.6	Motor Vehicles	33,625
200	Total Non-Current Fixed Assets	10,037,975

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	57,219,504
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	378,170
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(273,842)
3.100	Net Mortgage Acquisition Costs	104,328
300	Total Non-Current Assets	57,323,832

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	72,439,100

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	352,365
5.2	Accrued Expenses	96,804
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	71,724
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	1,315,465
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	(217,164)
500	Total Current Liabilities	1,619,194

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Accrued Tax Deferred Annuity	117,000
5A.2	Interests Rate Swap	(334,164)
5A.100	Subtotal: Other Current Liabilities	(217,164)

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	7,935,000
6.2	Due to Related Parties, Subsidiaries, and Affiliates	
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	7,935,000

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	9,554,194

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	67,951,848	3,491,179	71,443,027
8A.2	Prior Period Adjustment(s)	1,079,787		1,079,787
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	(9,637,908)		(9,637,908)
8A.4	Gain/(Loss) Realized on Investments			0
8A.5	Contributions, Gifts and Other			0
8A.6	Change in Unrealized Gains/(Losses) on Investments			0
8A.7	Net Assets Released from Donor Restriction			0
8A.8	Net Assets - Other			0
8A.100	Net Assets Balance: Current Year	59,393,727	3,491,179	62,884,906

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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	Prior Year Adjustment	1,079,787
8D.100	Subtotal: Prior Period Adjustments	1,079,787

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)	72,439,100

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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	35,045			35,045				35,045
1.2	Building	13,358,903			13,358,903	(8,579,407)	(320,082)	(8,899,489)	4,459,414
1.3	Improvements	11,237,691	801,540		12,039,231	(7,195,294)	(541,779)	(7,737,073)	4,302,158
1.4	Equipment	3,530,247	385,010		3,915,257	(2,488,326)	(225,512)	(2,713,838)	1,201,419
1.5	Software/Limited Life Assets	199,483			199,483	(185,339)	(7,830)	(193,169)	6,314
1.6	Motor Vehicles	27,135	37,288		64,423	(27,137)	(3,661)	(30,798)	33,625
100	Total	28,388,504	1,223,838	0	29,612,342	(18,475,503)	(1,098,864)	(19,574,367)	10,037,975

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	35,045					35,045				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	13,842,739					13,842,739		320,082	25,986	346,068
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	8,454,370		801,540			9,255,910	5.00%	541,779	(78,984)	462,795
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	3,059,533		385,010			3,444,543	10.00%	225,512		225,512

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2.8	Equipment REA-CR					0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	92,797				92,797	33.33%	7,830		7,830
2.10	Software/Limited Life Assets REA-CR					0	33.33%			0
200	Total Claimed Fixed Assets	25,484,484	0	1,186,550	0	0	26,671,034	1,095,203	(52,998)	1,042,205

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1927
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	28,898,300
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?	96
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	55,544
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	25,417
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	22,542
3.10	What is the total acreage of the facility site?	4.5
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

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<i>Changes in Facility or Realty Company Ownership</i>					
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)	3,809,478

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(9,637,908)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	1,098,864
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(2,678,683)
200	Net Cash from Operating Activities	(11,217,727)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(1,186,550)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(1,186,550)

Cash Flows from Financing Activities

Table 4		1
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(650,000)
4.3	Cash Flows from Other Financing Activities	9,485,320
400	Net Cash from Financing Activities	8,835,320

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(3,568,957)
500	Cash and Cash Equivalents (End of Year)	240,521

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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	10/20/2021	96			96	96
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.	96				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	1,202			894		31,515
2.2	Residential Care						
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)						499
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,202	0	0	894	0	32,014

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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
								33,611
								0
								0
								0
								0
								0
								0
								0
								0
								499
								0
								0
								0
0	0	0	0	0	0	0	0	34,110

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	13
3.2	0140.1	Number of MassHealth Admissions During Year	10
3.3	0150.0	Number of Discharges During Year	21
3.4	0190.0	Average Length of Stay	1,624
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	1,140,114	25,134.0	1,271,745	34,064.0	3,110,977	151,233.0
1.2	Total Overtime Wages	130,411	2,219.0	274,851	4,921.0	470,008	14,921.0
1.3	Total Shift Differential	32,476		64,887		159,696	
1.4	Total Other Differentials	10,811		10,368		27,503	
100	Total	1,313,812	27,353.0	1,621,851	38,985.0	3,768,184	166,154.0

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					
2.2	Licensed Practical Nurses					
2.3	Certified Nurse Aides					

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	6	5.2	10,727.0
3.3	Dietary Staff	18	15.5	32,305.0
3.4	Dietician	1	0.4	915.0
3.5	Housekeeping/Laundry Staff	15	14.7	30,673.0
3.6	Unit Clerk & Medical Records Staff	12	6.2	12,828.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.9	3,994.0
3.9	Social Services Staff	1	0.9	1,880.0
3.10	Interpreters		0.9	1,792.0
3.11	Restorative Therapy - Direct Staff	6	1.1	2,370.3
3.12	Restorative Therapy - Indirect Staff	6	2.5	5,292.7
3.13	Recreational Staff	11	5.0	10,309.0
3.14	Administration and Officers	3	2.9	5,936.0
3.15	Security Staff			
3.16	Clerical Staff	9	6.7	14,027.0
3.17	Director of Nurses	1	0.8	1,680.0
3.18	Registered Nurses	14	13.2	27,353.0
3.19	Licensed Practical Nurses	22	18.7	38,985.0
3.20	Certified Nurse Aides	35	79.9	166,154.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	162	176.5	367,221.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies		510.7	51,070						
Registered Temporary Nursing Service Agencies										
4.2		T5FH					4,464.8	249,816		
4.3										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	4,464.8	249,816	0.0	0
400	Total Temporary Nursing Service Agency Expenses		510.7	51,070	0.0	0	4,464.8	249,816	0.0	0
Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)										
	NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.									
Table 5	1	2	3	4	5	6	7	8		
Line #	Last Name	First Name	Title	Primary Expense Category	Salary & Benefits	Dividends/ Draws	Other	TOTAL		
5.1	Reilly	Christine	CEO	Administrative & General	284,543			284,543		
5.2	Murphy III	Francis	CFO	Administrative & General	228,726			228,726		
5.3	Dorzin	Yanick	LPN	Nursing	167,262			167,262		
5.4	Francois	Elizabeth	LPN	Nursing	158,247			158,247		
5.5	Charles	Lorna	LPN	Nursing	157,095			157,095		

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

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1	1st Mortgage	MHEFA	No	05/01/20 02	05/01/2032	360		15,720,00 0	378,170	16,183
100	TOTALS								378,170	16,183

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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
8,585,000		650,000			7,935,000		442,700		458,883
					7,935,000		442,700	0	458,883

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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							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

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

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
10/05/2023 11:54AM	(1) Footnotes and Explanations	SNF-CR Footnotes.pdf	application/pdf	Jonathan Langfield
10/05/2023 11:54AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/05/2023 11:54AM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Jonathan Langfield

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SCHEDULE 13 : SUBMISSION AND ATTESTATION

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

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

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

1.1	Preparer Name	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:	10/05/2023

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	10/11/2023
2.3	Last Name	Murphy
2.4	First Name	Francis
2.5	Middle Name	
2.6	Title	President
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