

Skilled Nursing Facility Cost Report**SEVEN HILLS PEDIATRIC CENTER**

Filing Year: 2022

Date: 11/28/2023

Time: 10:45 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SEVEN HILLS PEDIATRIC CENTER
1.2	MassHealth Provider ID	110026675A
1.3	Federal Employer Tax ID	200172796
1.4	VPN	0929131
1.5	Is the above information correct?	Yes
1.6	Facility Number	00161
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	22 HILLSIDE AVENUE
1.11	City	GROTON
1.12	Zip	01450
1.13	Telephone	+1 (978) 448-3388
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	Yes
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	Yes
1.17	Legal Status	MA Corp (Chapter 156B with 501c(3) exemption)
1.18	List the name of the management company as reported on the management company cost report.	NONE
1.19	List the name of the entity that holds the nursing facility license.	SEVEN HILLS EXTENDED CARE AT GROTON
1.20	List realty company names as reported on each realty company cost report.	NONE
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	MICHAEL MATTHEWS
2.2	Nursing Facility or Firm Name	SEVEN HILLS FOUNDATION
2.3	Title	SENIOR VICE PRESIDENT OF BUSINESS & FINANCE
2.4	Street Address	22 HILLSIDE AVENUE
2.5	City	GROTON
2.6	State	MA
2.7	Zip Code	01450
2.8	Phone Number	+1 (508) 983-2900
2.9	Email Address	MMATTHEWS@SEVENHILLS.ORG

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	JANET O'NEILL
3.3	Nursing Facility or Firm Name	MAYER HOFFMAN MCCANN PC
3.4	Title	SHAREHOLDER
3.5	Street Address	500 BOYLSTON STREET
3.6	City	BOSTON
3.7	State	MA
3.8	Zip Code	02116
3.9	Phone Number	+1 (617) 761-0600
3.10	Email Address	JONEILL@CBIZ.COM
3.11	Type of Accounting Service Performed	Compilation

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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			0
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service			0
1.5	Medicare Managed Care (Part C)			0
1.6	MassHealth Fee-for-Service	18,887,438		18,887,438
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	201,277		201,277
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	19,088,715	0	19,088,715

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	7,098,680
3.2	Endowment and Other Non-Recoverable Revenue	10,843
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	4
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	7,109,527

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)	DONATIONS	10,843
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
400	Total Endowment and Non-Recoverable Revenue		10,843

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	26,198,242

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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	116,471		116,471
1.2	Director of Nurses: Employee Benefits	8,288		8,288
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,548		10,548
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	135,307		135,307
1.7	Registered Nurses: Salaries	2,778,117		2,778,117
1.8	Registered Nurses: Employee Benefits	222,280		222,280
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	268,177		268,177
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.200	Subtotal: Registered Nurses Expenses	3,268,574		3,268,574
1.12	Licensed Practical Nurses: Salaries	2,643,616		2,643,616
1.13	Licensed Practical Nurses: Employee Benefits	188,111		188,111
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	239,421		239,421
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	3,071,148		3,071,148
1.17	Certified Nurse Aides: Salaries	3,313,495		3,313,495
1.18	Certified Nurse Aides: Employee Benefits	235,777		235,777
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	300,088		300,088
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0	0	0
1.400	Subtotal: Certified Nurse Aides Expenses	3,849,360		3,849,360

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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	10,324,389		10,324,389

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	10,324,389		10,324,389

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	181,144		181,144
2.2	Administration: Employee Benefits	21,276		21,276
2.3	Administration: Payroll Taxes incl Workers Comp.	19,610		19,610
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	222,030		222,030
2.7	Clerical Staff: Salaries	261,167		261,167
2.8	Clerical Staff: Employee Benefits	12,616		12,616
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	31,238		31,238
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	305,021		305,021
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	46,383		46,383
2.12	Office Supplies	29,152		29,152
2.13	Telecommunications (e.g. Internet, Phone)	38,750		38,750

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	3,670		3,670
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	13,306		13,306
2.18	Continuing Professional Education / Training and Development	300		300
2.19	Accounting Services (Not related to appeals)	8,500		8,500
2.20	Insurance: Malpractice & General Liability	78,835		78,835
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	907,917		907,917
2.23	Non-Allowable A & G Expenses	1,817,067	1,817,067	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	2,943,880		1,126,813
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	3,470,931		1,653,864
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		
200	Total: Net Administrative & General Expenses After Recoverable Income	3,470,931		1,653,864

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	COVID-19 Expenses	730,072
2A.2	Consultants	27,724
2A.3	Purchased Services	65,195
2A.4	Recruitment Fees & Bonuses	32,680
2A.5	Dinners, Awards & Special Events	15,600
2A.6	Fingerprint Expense	2,285
2A.7	Interest	3,836
2A.8	Permit & Licenses	305
2A.9	Equipment Rental	30,220
2A.10		
2A.100	Subtotal: Other A&G Expenses	907,917

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	13,253
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	1,128,673
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	10,000
2B.15	User Fee Assessment	665,141
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	1,817,067

Variable Expenses				
Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	122,027		122,027
3.2	Staff Dev. Coord.: Employee Benefits	8,683		8,683
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	11,051		11,051
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	141,761		141,761
3.5	Plant Operation: Salaries	141,000		141,000
3.6	Plant Operation: Employee Benefits	10,221		10,221
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,914		12,914

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3.8	Plant Operation: Purchased Service	543,205		543,205
3.9	Plant Operation: Supplies and Expenses	41,582		41,582
3.10	Plant Operation: Utilities	209,976		209,976
3.11	Plant Operation: Repairs	106,293		106,293
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,065,191		1,065,191
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	326,766		326,766
3.19	Dietary: Employee Benefits	26,769		26,769
3.20	Dietary: Payroll Taxes incl Workers Comp.	29,789		29,789
3.21	Dietary: Food	287,060		287,060
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	33,312		33,312
3.400	Subtotal: Dietary Expenses	703,696		703,696
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	182,090		182,090
3.28	Housekeeping/Laundry: Supplies and Expenses	50,211		50,211
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	232,301		232,301
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service			0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	76,837		76,837

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3.37	Unit Clerk & Medical Records: Employee Benefits	5,467		5,467
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,959		6,959
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	89,263		89,263
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	115,258		115,258
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,201		8,201
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,438		10,438
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	133,897		133,897
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	267,444		267,444
3.49	Social Service Worker: Employee Benefits	20,417		20,417
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	24,288		24,288
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	312,149		312,149
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	589		589
3.1100	Subtotal: Interpreters Expenses	589		589
3.56	Indirect Restorative Therapy: Salaries	567,053		567,053
3.57	Indirect Restorative Therapy: Employee Benefits	48,565		48,565
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	52,073		52,073
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	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	667,691		667,691
3.64	Recreational Therapy/Activities: Salaries			0
3.65	Recreational Therapy/Activities: Employee Benefits			0
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp			0
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses			0
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	0		0
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	15,166		15,166
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	1,933		1,933
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	318,914		318,914
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs		0	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	1,562,001		1,562,001
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	11,501		11,501
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	1,909,515		1,909,515
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,256,053		5,256,053
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	5,256,053		5,256,053

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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	490,303	149,160	341,143
4.2	Long-Term Interest Expense SNF-CR	217,003		217,003
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	35,181		35,181
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	13,500		13,500
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	755,987		606,827
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	755,987		606,827

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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	19,807,360		17,841,133
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	19,807,360		17,841,133

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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	Yes
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	No
1.5	Chapter 766 Education Program	Yes
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:	Medically Complex Group Home and Active Treatment

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	1,175,534
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
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	5,923,146
200	3026.0	TOTAL OTHER BUSINESS REVENUE	7,098,680

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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	668,097	668,097	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses	1,410,728	1,410,728	
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	3,365,472	3,365,472	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	5,444,297	5,444,297	

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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	19,088,715
1B.2	Other Revenue	7,098,680
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	26,187,395
1B.4	Salaries and Wages	14,251,670
1B.5	Employee Benefits	1,113,779
1B.6	Supplies and Other (including Payroll Taxes)	8,860,817
1B.7	Interest Expense	387,239
1B.8	Provision for Bad Debt	10,000
1B.9	Depreciation and Amortization Expenses	628,152
1B.200	Total Operating Expenses	25,251,657
1B.300	Income(Loss) from Operations	935,738
	Non-Operating Income and Expenses	
1B.10	Interest Income	4
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)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	10,843
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	946,585

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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)	26,198,242
2.2	Total Nursing Expenses (Schedule 3)	10,324,389
2.3	Total Administrative and General Expenses (Schedule 3)	3,470,931
2.4	Total Variable Expenses (Schedule 3)	5,256,053
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	755,987
2.6	Total Other Business Expenses (Schedule 4)	5,444,297
2.100	Subtotal: Total Facility Expenses	25,251,657
200	Cost Reported Net Income(Loss)	946,585

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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)		946,585
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)		946,585

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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	3,962,627
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	3,907,821
1.6	Less Reserve for Bad Debt	(25,173)
1.100	Subtotal: Net Patient Accounts Receivable	3,882,648
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	7,845,275

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

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Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	250,000
2.2	Buildings	6,304,440
2.3	Improvements	3,741,089
2.4	Equipment	237,049
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	10,532,578

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	2,821,787
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	138,217
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	138,217
300	Total Non-Current Assets	2,960,004

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	GROUP HOME FIXED ASSETS	2,821,787
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	2,821,787

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	21,337,857

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	762,456
5.2	Accrued Expenses	189,126
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	210,705
5.7	Accrued Salaries and Payroll Liabilities	971,149
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	115,939
5.10	Other Current Liabilities	1,996,324
500	Total Current Liabilities	4,245,699

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	GROUP HOME LIABILITIES	1,996,324
5A.100	Subtotal: Other Current Liabilities	1,996,324

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	6,615,798
6.2	Due to Related Parties, Subsidiaries, and Affiliates	16,364,799
6.3	Other Long-Term Debt	152,298
600	Total Non-Current Liabilities	23,132,895

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	27,378,594

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	(6,987,322)		(6,987,322)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	946,585		946,585
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	(6,040,737)	0	(6,040,737)

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Prior Period Adjustments

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

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.100	Subtotal: Prior Period Adjustments	0

Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)

Table 9		1
Line #	Description	Account Balance
900	Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)	21,337,857

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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	250,000			250,000				250,000
1.2	Building	10,649,498			10,649,498	(4,077,913)	(267,145)	(4,345,058)	6,304,440
1.3	Improvements	5,392,416	276,604	(16,447)	5,652,573	(1,757,705)	(153,779)	(1,911,484)	3,741,089
1.4	Equipment	2,002,855	36,891		2,039,746	(1,733,318)	(69,379)	(1,802,697)	237,049
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	18,294,769	313,495	(16,447)	18,591,817	(7,568,936)	(490,303)	(8,059,239)	10,532,578

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	64,048					64,048				
2.2	Land REA-CR						0				
2.3	Building SNF-CR	6,866,845					6,866,845	2.50%	267,145	(56,105)	211,040
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	5,533,292		276,604	(16,447)		5,793,449	5.00%	153,779	(60,896)	92,883
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,241,930		36,891			1,278,821	10.00%	69,379	(32,159)	37,220

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2.8	Equipment REA-CR						0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR						0	33.33%	0		0
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	13,706,115	0	313,495	(16,447)	0	14,003,163		490,303	(149,160)	341,143

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1981
3.2	What was the date of the most recent assessed property value of this facility?	03/24/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	4,372,800
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?	83
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	49,791
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	31,450
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	10,800
3.10	What is the total acreage of the facility site?	31.4
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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Changes in Facility or Realty Company Ownership

Table 4	1	2	3	4	5
Line #	Type of Ownership Change	Transaction Date	Purchased From	Purchased By	Sale Price
4.1					
4.2					
4.3					

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	618,650

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	946,586
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	490,303
2.3	Increases (Decreases) to Cash Provided by Operating Activities	1,394,023
200	Net Cash from Operating Activities	2,830,912

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	313,495
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	313,495

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	199,570
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	199,570

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	3,343,977
500	Cash and Cash Equivalents (End of Year)	3,962,627

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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	06/24/2020			83	83	83
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.	83				
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						
2.2	Residential Care						
2.3	Pediatrics						22,319
2.4	Ventilator Unit						6,990
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	0	0	0	0	0	29,309

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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
								0
								0
								22,319
								6,990
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	29,309

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	9
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	5
3.4	0190.0	Average Length of Stay	333
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	5
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	84

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SCHEDULE 10 : DETAIL OF FACILITY COMPENSATION AND PURCHASED NURSING SERVICES

<i>Detail of Staff Nursing Services Wages and Hours</i>							
Table 1		1	2	3	4	5	6
Line #	Description	RN Wages	RN Hours	LPN Wages	LPN Hours	CNA Wages	CNA Hours
1.1	Total Base Wages	2,510,077	58,425.9	2,290,291	60,017.0	2,811,662	115,343.0
1.2	Total Overtime Wages	29,272	430.7	53,919	900.0	96,194	2,534.0
1.3	Total Shift Differential	139,503		171,912		196,648	
1.4	Total Other Differentials	99,265		127,494		208,991	
100	Total	2,778,117	58,856.6	2,643,616	60,917.0	3,313,495	117,877.0

<i>Detail of Nursing Services Shift Differentials</i>						
Table 2		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	2.00	4.00	0.75	2.75	5.75
2.2	Licensed Practical Nurses	2.00	4.00	0.75	2.75	5.75
2.3	Certified Nurse Aides	2.00	2.00	0.65	2.65	2.65

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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	2	0.8	1,738.0
3.2	Plant Operations	2	2.4	4,859.0
3.3	Dietary Staff	11	6.3	13,088.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.2	2,403.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.2	2,424.0
3.9	Social Services Staff	3	3.0	6,305.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	11	7.4	15,389.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff			
3.14	Administration and Officers	1	1.0	2,441.0
3.15	Security Staff			
3.16	Clerical Staff	6	4.2	8,419.0
3.17	Director of Nurses	1	0.9	1,899.0
3.18	Registered Nurses	64	28.3	58,856.6
3.19	Licensed Practical Nurses	51	29.3	60,917.0
3.20	Certified Nurse Aides	103	56.6	117,877.0
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	257	142.6	296,615.6

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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									
Registered Temporary Nursing Service Agencies										
4.2										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		0.0	0	0.0	0	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		0.0	0	0.0	0	0.0	0	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	Daley	James	Medical Director	Other	210,956			210,956		
5.2	Andrews	Cynthia	VP SHPC	Administrative & General	193,172			193,172		
5.3	Nguyen	Melody	NP SHPC	Nursing	156,888			156,888		
5.4	D'Arpino	Catherine	Director of Social Services	Other	135,953			135,953		
5.5	Kigwe	Jacqueline	Director of Nursing	Nursing	135,307			135,307		

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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	Jordan	Davie	President						0
6C.2	Altomare	John	Chair						0
6C.3	Conroy	Charles	Vice-Chair						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	MDFA	No	04/01/20 15	04/01/2045	360	45,746	8,134,416	333,871	11,060
100	TOTALS								333,871	11,060

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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
7,026,073		199,570			6,826,503		208,790		219,850
					6,826,503		208,790	0	219,850

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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	Seven Hills Foundation	Yes	13,087,679	3,277,120	01/01/2004		16,364,799		
200	Total Working Capital Interest						16,364,799		0

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:

A) Financial Statements: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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
08/21/2023 1:06PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
08/21/2023 1:08PM	(5) Financial Statements	Financial Statements.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Sherilyn Friedman
08/21/2023 1:10PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
08/21/2023 1:10PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
09/18/2023 8:47AM	(1) Footnotes and Explanations	Footnotes.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Sherilyn Friedman
09/18/2023 8:48AM	(5) Financial Statements	Seven Hills - SNF-CR Compilation Report.pdf	application/pdf	Sherilyn Friedman

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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	JANET O'NEILL
1.2	Nursing Facility or Firm Name	MAYER HOFFMAN MCCANN PC
1.3	Title	SHAREHOLDER
1.4	Street Address	500 BOYLSTON STREET
1.5	City	BOSTON
1.6	State	MA
1.7	Zip Code	02116
1.8	Phone Number	+1 (617) 761-0600
1.9	Email Address	JONEILL@CBIZ.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:	09/18/2023

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	09/18/2023
2.3	Last Name	Matthews
2.4	First Name	Michael
2.5	Middle Name	
2.6	Title	Chief Financial Officer
2.7	Is this information correct?	Yes

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

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

a) User Name

b) User E-Mail Address

c) Organization Name

d) Applicable Filing Year

e) Reason for request