

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

Filing Year: 2023

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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	01/01/2023
1.9	Reporting Period To	12/31/2023
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	☐ 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	21,370,926		21,370,926
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	214,991		214,991
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	21,585,917	0	21,585,917

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	7,249,508
3.2	Endowment and Other Non-Recoverable Revenue	12,750
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	
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	7,262,258

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	12,750
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		12,750

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	28,848,175

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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	157,395		157,395
1.2	Director of Nurses: Employee Benefits	13,474		13,474
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	14,221		14,221
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	185,090		185,090
1.7	Registered Nurses: Salaries	2,796,335		2,796,335
1.8	Registered Nurses: Employee Benefits	244,249		244,249
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	264,701		264,701
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	3,305,285		3,305,285
1.12	Licensed Practical Nurses: Salaries	3,430,867		3,430,867
1.13	Licensed Practical Nurses: Employee Benefits	293,712		293,712
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	309,991		309,991
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	4,034,570		4,034,570
1.17	Certified Nurse Aides: Salaries	4,014,597		4,014,597
1.18	Certified Nurse Aides: Employee Benefits	343,685		343,685
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	362,733		362,733
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	4,721,015		4,721,015

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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	12,245,960		12,245,960

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	12,245,960		12,245,960

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	185,976		185,976
2.2	Administration: Employee Benefits	23,995		23,995
2.3	Administration: Payroll Taxes incl Workers Comp.	15,929		15,929
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	225,900		225,900
2.7	Clerical Staff: Salaries	326,361		326,361
2.8	Clerical Staff: Employee Benefits	18,618		18,618
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	27,954		27,954
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	372,933		372,933
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	54,868		54,868
2.12	Office Supplies	47,708		47,708
2.13	Telecommunications (e.g. Internet, Phone)	46,067		46,067

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,798		6,798
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	26,890		26,890
2.18	Continuing Professional Education / Training and Development	12,948		12,948
2.19	Accounting Services (Not related to appeals)	9,500		9,500
2.20	Insurance: Malpractice & General Liability	87,840		87,840
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	279,697		279,697
2.23	Non-Allowable A & G Expenses	1,519,914	1,519,914	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	2,092,230		572,316
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,691,063		1,171,149
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	2,691,063		1,171,149

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	COVID EXPENSES	143,172
2A.2	CONSULTANTS	37,460
2A.3	PURCHASED SERVICES	42,207
2A.4	DINNERS, AWARDS & SPECIAL EVENTS	23,490
2A.5	FINGERPRINT EXPENSE	1,524
2A.6	INTEREST	12,630
2A.7	PERMITS & LICENSES	888
2A.8	EQUIPMENT RENTAL	18,326
2A.9		
2A.100	Subtotal: Other A&G Expenses	279,697

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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	13,735
2B.5	Legal: Resident Care	
2B.6	Legal: Other	
2B.7	Key Person Insurance	
2B.8	Management Company Fees	
2B.9	Management Consultants	1,285,139
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	211,040
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	1,519,914

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	206,690		206,690
3.2	Staff Dev. Coord.: Employee Benefits	17,695		17,695
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	18,675		18,675
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	243,060		243,060
3.5	Plant Operation: Salaries	168,285		168,285
3.6	Plant Operation: Employee Benefits	12,638		12,638
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	15,103		15,103

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3.8	Plant Operation: Purchased Service	553,836		553,836
3.9	Plant Operation: Supplies and Expenses	31,444		31,444
3.10	Plant Operation: Utilities	175,218		175,218
3.11	Plant Operation: Repairs	151,497		151,497
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	1,108,021		1,108,021
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	348,981		348,981
3.19	Dietary: Employee Benefits	29,235		29,235
3.20	Dietary: Payroll Taxes incl Workers Comp.	31,185		31,185
3.21	Dietary: Food	324,760		324,760
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	24,229		24,229
3.400	Subtotal: Dietary Expenses	758,390		758,390
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	189,585		189,585
3.28	Housekeeping/Laundry: Supplies and Expenses	52,005		52,005
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	241,590		241,590
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	73,426		73,426

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3.37	Unit Clerk & Medical Records: Employee Benefits	6,286		6,286
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,634		6,634
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	86,346		86,346
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	100,949		100,949
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	8,642		8,642
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,121		9,121
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	118,712		118,712
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	241,384		241,384
3.49	Social Service Worker: Employee Benefits	22,982		22,982
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	22,206		22,206
3.51	Social Service Worker: Purchased Service			0
3.1000	Subtotal: Social Service Worker Expenses	286,572		286,572
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	609		609
3.1100	Subtotal: Interpreters Expenses	609		609
3.56	Indirect Restorative Therapy: Salaries	584,320		584,320
3.57	Indirect Restorative Therapy: Employee Benefits	54,327		54,327
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	53,014		53,014
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	691,661		691,661
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	15,384		15,384
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education	7,300		7,300
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	327,816		327,816
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	1,294,354		1,294,354
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	14,728		14,728
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	1,659,582		1,659,582
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	5,194,543		5,194,543
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	5,194,543		5,194,543

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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	499,748	127,206	372,542
4.2	Long-Term Interest Expense SNF-CR	209,017		209,017
4.3	Long-Term Interest Expense REA-CR			0
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	41,949		41,949
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	764,214		637,008
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	764,214		637,008

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<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	20,895,780		19,248,660
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	20,895,780		19,248,660

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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	1,157,574
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	6,091,934
200	3026.0	TOTAL OTHER BUSINESS REVENUE	7,249,508

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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	903,825	903,825	
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	1,638,276	1,638,276	
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	3,594,398	3,594,398	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	6,136,499	6,136,499	

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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	21,585,917
1B.2	Other Revenue	7,249,508
1B.3	Net Assets Released from Restriction	
1B.100	Total Operating Revenue	28,835,425
1B.4	Salaries and Wages	16,370,662
1B.5	Employee Benefits	3,069,512
1B.6	Supplies and Other (including Payroll Taxes)	6,446,840
1B.7	Interest Expense	467,863
1B.8	Provision for Bad Debt	10,000
1B.9	Depreciation and Amortization Expenses	667,402
1B.200	Total Operating Expenses	27,032,279
1B.300	Income(Loss) from Operations	1,803,146
	Non-Operating Income and Expenses	
1B.10	Interest Income	
1B.11	Investment Income	
1B.12	Realized Gain(Loss) from Investments	
1B.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1B.14	Other Non-Operating Income(Expense)	
	Other Changes in Net Assets Without Donor Restrictions	
1B.15	Contributions, Gifts, and Other	12,750
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	1,815,896

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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)	28,848,175
2.2	Total Nursing Expenses (Schedule 3)	12,245,960
2.3	Total Administrative and General Expenses (Schedule 3)	2,691,063
2.4	Total Variable Expenses (Schedule 3)	5,194,543
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	764,214
2.6	Total Other Business Expenses (Schedule 4)	6,136,499
2.100	Subtotal: Total Facility Expenses	27,032,279
200	Cost Reported Net Income(Loss)	1,815,896

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)		1,815,896
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)		1,815,896

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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	381,263
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	3,812,476
1.6	Less Reserve for Bad Debt	(35,173)
1.100	Subtotal: Net Patient Accounts Receivable	3,777,303
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	4,158,566

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	6,037,294
2.3	Improvements	3,733,214
2.4	Equipment	258,875
2.5	Software/Limited Life Assets	
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	10,279,383

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	3,414,570
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	127,183
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	127,183
300	Total Non-Current Assets	3,541,753

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	GROUP HOME FIXED ASSETS	3,414,570
3A.2		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	3,414,570

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Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	17,979,702

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	891,796
5.2	Accrued Expenses	237,125
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	221,765
5.7	Accrued Salaries and Payroll Liabilities	1,105,129
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	112,613
5.10	Other Current Liabilities	1,787,933
500	Total Current Liabilities	4,356,361

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	GROUP HOME LIABILITIES	1,787,933
5A.100	Subtotal: Other Current Liabilities	1,787,933

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	6,394,032
6.2	Due to Related Parties, Subsidiaries, and Affiliates	11,324,958
6.3	Other Long-Term Debt	129,192
600	Total Non-Current Liabilities	17,848,182

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	22,204,543

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	(6,040,737)		(6,040,737)
8A.2	Prior Period Adjustment(s)	0		0
8A.3	SNF-CR Excess (Deficiency) of Revenues Over Expenses	1,815,896		1,815,896
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	(4,224,841)	0	(4,224,841)

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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)	17,979,702

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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	(4,345,058)	(267,146)	(4,612,204)	6,037,294
1.3	Improvements	5,652,573	155,041		5,807,614	(1,911,484)	(162,916)	(2,074,400)	3,733,214
1.4	Equipment	2,039,746	91,512		2,131,258	(1,802,697)	(69,686)	(1,872,383)	258,875
1.5	Software/Limited Life Assets				0			0	0
1.6	Motor Vehicles				0			0	0
100	Total	18,591,817	246,553	0	18,838,370	(8,059,239)	(499,748)	(8,558,987)	10,279,383

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%	267,146	(39,302)	227,844
2.4	Building REA-CR						0				0
2.5	Improvements SNF-CR	5,793,449	155,040				5,948,489	5.00%	162,916	(59,974)	102,942
2.6	Improvements REA-CR						0	5.00%			0
2.7	Equipment SNF-CR	1,278,821	91,513				1,370,334	10.00%	69,686	(27,930)	41,756

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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	14,003,163	246,553	0	0	0	14,249,716	499,748	(127,206)	372,542

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?	02/20/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	3,871,900
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

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)	3,962,627

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	1,815,896
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	499,748
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(6,354,266)
200	Net Cash from Operating Activities	(4,038,622)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	246,553
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	246,553

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	210,705
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	210,705

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(3,581,364)
500	Cash and Cash Equivalents (End of Year)	381,263

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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	06/24/2022	0	0	83	83	83
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						23,074
2.4	Ventilator Unit						6,558
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	29,632

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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
								23,074
								6,558
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	29,632

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	5
3.2	0140.1	Number of MassHealth Admissions During Year	5
3.3	0150.0	Number of Discharges During Year	4
3.4	0190.0	Average Length of Stay	341
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	4
3.6	0170.0	Number of Unduplicated Residents (>100 day stay)	83

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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	2,317,964	43,787.7	2,825,658	68,133.6	3,072,044	112,913.0
1.2	Total Overtime Wages	25,342	335.0	53,740	826.0	175,017	4,147.0
1.3	Total Shift Differential	313,937		389,594		554,161	
1.4	Total Other Differentials	139,092		161,875		213,375	
100	Total	2,796,335	44,122.7	3,430,867	68,959.6	4,014,597	117,060.0

<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	6.00	8.00	5.00	7.00	10.00
2.2	Licensed Practical Nurses	6.00	8.00	5.00	7.00	10.00
2.3	Certified Nurse Aides	6.00	6.00	5.00	7.00	7.00

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	1.3	2,669.7
3.2	Plant Operations	2	2.5	5,165.8
3.3	Dietary Staff	10	6.3	13,038.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,181.4
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.0	2,075.0
3.9	Social Services Staff	4	2.5	5,224.8
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff	33	7.3	15,262.8
3.13	Recreational Staff			
3.14	Administration and Officers	1	1.0	2,160.0
3.15	Security Staff			
3.16	Clerical Staff	8	5.4	11,226.0
3.17	Director of Nurses	3	1.2	2,537.0
3.18	Registered Nurses	51	21.2	44,122.7
3.19	Licensed Practical Nurses	67	33.2	68,959.6
3.20	Certified Nurse Aides	104	56.3	117,060.0
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	287	140.2	291,682.8

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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	227,617			227,617		
5.2	ANDREWS	CYNTHIA	VP SHPC	Administrative & General	220,846			220,846		
5.3	NGUYEN	MELODY	NP SHPC	Nursing	157,511			157,511		
5.4	WAWERU	OSCAR	LPN SHPC	Nursing	154,143			154,143		
5.5	PUGH	JESSICA	NURSE SUPERVISOR	Nursing	149,203			149,203		

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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	KATHLEEN	PRESIDENT						0
6C.2	MURRAY	TAMMY	CHAIR						0
6C.3	JONES	CATHERINE	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	45,419	8,134,416	303,713	11,060
100	TOTALS								303,713	11,060

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
6,826,503		210,706			6,615,797		200,804		211,864
					6,615,797		200,804	0	211,864

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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	SEVEN HILLS FOUNDATION	Yes	16,364,79 9		01/01/2004	5,039,841	11,324,958		
200	Total Working Capital Interest						11,324,958		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 <i>MUST</i> 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 <i>MUST</i> 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
03/20/2024 10:45AM	(1) Footnotes and Explanations	Footnotes.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Sherilyn Friedman
03/20/2024 10:49AM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
03/22/2024 9:08PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
03/28/2024 3:30PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Sherilyn Friedman
03/28/2024 3:31PM	(5) Financial Statements	Financial Statements.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:	03/28/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	03/28/2024
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