

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	SOUTH DENNIS HEALTHCARE
1.2	MassHealth Provider ID	110128818A
1.3	Federal Employer Tax ID	300997749
1.4	VPN	0950664
1.5	Is the above information correct?	Yes
1.6	Facility Number	00995
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	1 Love Lane
1.11	City	South Dennis
1.12	Zip	02660
1.13	Telephone	+1 (212) 763-5625
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	NextStep HealthCare
1.19	List the name of the entity that holds the nursing facility license.	One Love Lane Operator LLC
1.20	List realty company names as reported on each realty company cost report.	One Love Lane South Dennis LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Denise Leonard
2.2	Nursing Facility or Firm Name	Plante Moran, PLLC
2.3	Title	Partner
2.4	Street Address	1111 Superior Ave #1250
2.5	City	Cleveland
2.6	State	OH
2.7	Zip Code	44144
2.8	Phone Number	+1 (216) 274-6514
2.9	Email Address	Denise.Leonard@plantemoran.com

Preparer Information		
Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.		
Table 3		1
Line #	Description	
3.1	<input type="checkbox"/> I am the sole individual completing this cost report as an Owner, Partner, or Officer, and do not have a Preparer formally attesting to this information.	
3.2	Preparer Name	Denise Leonard
3.3	Nursing Facility or Firm Name	Plante Moran, PLLC
3.4	Title	Partner
3.5	Street Address	1111 Superior Ave #1250
3.6	City	Cleveland
3.7	State	OH
3.8	Zip Code	44144
3.9	Phone Number	+1 (216) 274-6514
3.10	Email Address	denise.leonard@plantemoran.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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	Group Adult Foster Care	The Landing at Laurel Lake	110136581A	Next Step Healthcare LLC	Damian Dell'Anno & William Stephan	Next Step Healthcare
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	700,874	7,901	708,775
1.2	Commercial Managed Care			0
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,782,328	194,394	1,976,722
1.5	Medicare Managed Care (Part C)	229,917	13,184	243,101
1.6	MassHealth Fee-for-Service	3,507,568		3,507,568
1.7	MassHealth Managed Care	98,735		98,735
1.8	Senior Care Options	195,421		195,421
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	273,464	107	273,571
100	Total Nursing Facility Revenue	6,788,307	215,586	7,003,893

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

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	324,837
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	741
3.5	Recovery of Bad Debts	779
3.6	Prior Year Retroactive Revenue	
3.7	Interest Income	37
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	326,394

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)	Total Covid-19 Receipts	324,837
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		324,837

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	7,330,287

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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	14,345		14,345
1.2	Director of Nurses: Employee Benefits	1,121		1,121
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	1,794		1,794
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	162,900		162,900
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	180,160		180,160
1.7	Registered Nurses: Salaries	204,485		204,485
1.8	Registered Nurses: Employee Benefits	15,978		15,978
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	25,564		25,564
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	617,949	45,130	572,819
1.200	Subtotal: Registered Nurses Expenses	863,976		818,846
1.12	Licensed Practical Nurses: Salaries	374,336		374,336
1.13	Licensed Practical Nurses: Employee Benefits	29,250		29,250
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	46,799		46,799
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,018,712	156,927	861,785
1.300	Subtotal: Licensed Practical Nurses Expenses	1,469,097		1,312,170
1.17	Certified Nurse Aides: Salaries	735,782		735,782
1.18	Certified Nurse Aides: Employee Benefits	57,493		57,493
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	91,988		91,988
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	488,972	141,198	347,774
1.400	Subtotal: Certified Nurse Aides Expenses	1,374,235		1,233,037

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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	3,887,468		3,544,213

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	3,887,468		3,544,213

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	156,296		156,296
2.2	Administration: Employee Benefits	12,213		12,213
2.3	Administration: Payroll Taxes incl Workers Comp.	19,541		19,541
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	188,050		188,050
2.7	Clerical Staff: Salaries	142,816		142,816
2.8	Clerical Staff: Employee Benefits	11,159		11,159
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	17,853		17,853
2.10	Clerical Staff: Purchased Service	35,827		35,827
2.200	Subtotal: Clerical Staff Expenses	207,655		207,655
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	68,147		68,147
2.12	Office Supplies	35,524		35,524
2.13	Telecommunications (e.g. Internet, Phone)	12,200		12,200

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings			0
2.16	Advertising: Help Wanted			0
2.17	Licenses and Dues: Patient Care Related Portion	28,070		28,070
2.18	Continuing Professional Education / Training and Development			0
2.19	Accounting Services (Not related to appeals)	11,317		11,317
2.20	Insurance: Malpractice & General Liability	84,630		84,630
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	82,444		82,444
2.23	Non-Allowable A & G Expenses	1,355,000	1,355,000	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		15,927	15,927
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		519,414	519,414
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		20,138	20,138
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,677,332		877,811
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,073,037		1,273,516
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		741
200	Total: Net Administrative & General Expenses After Recoverable Income	2,073,037		1,272,775

Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Other A & G Expenses	82,444
2A.100	Subtotal: Other A&G Expenses	82,444

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	3,596
2B.2	Licenses and Dues: Not Related to Resident Care	220
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	28,544
2B.7	Key Person Insurance	
2B.8	Management Company Fees	365,846
2B.9	Management Consultants	
2B.10	Interest on Working Capital	
2B.11	Fines, Late Fees, Penalties, including Interest	388,811
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	39,756
2B.15	User Fee Assessment	503,539
2B.16	Other Non-Allowable A&G Expenses	24,688
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	1,355,000

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			0
3.2	Staff Dev. Coord.: Employee Benefits			0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.			0
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	81,709		81,709
3.6	Plant Operation: Employee Benefits	6,385		6,385
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	10,216		10,216

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

3.8	Plant Operation: Purchased Service	207,589		207,589
3.9	Plant Operation: Supplies and Expenses	15,901		15,901
3.10	Plant Operation: Utilities	200,622		200,622
3.11	Plant Operation: Repairs	59,982		59,982
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	582,404		582,404
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	426,956		426,956
3.19	Dietary: Employee Benefits	33,362		33,362
3.20	Dietary: Payroll Taxes incl Workers Comp.	53,379		53,379
3.21	Dietary: Food	232,885		232,885
3.22	Dietary: Purchased Service	49,110		49,110
3.23	Dietary: Supplies and Expenses	27,013		27,013
3.400	Subtotal: Dietary Expenses	822,705		822,705
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	451,308		451,308
3.28	Housekeeping/Laundry: Supplies and Expenses	1,738		1,738
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	453,046		453,046
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	16,905		16,905
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	16,905		16,905
3.36	Unit Clerk & Medical Records: Salaries	11,901		11,901

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

3.37	Unit Clerk & Medical Records: Employee Benefits	930		930
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	1,488		1,488
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	14,319		14,319
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	123,973		123,973
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	9,687		9,687
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,499		15,499
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	149,159		149,159
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	51,282		51,282
3.49	Social Service Worker: Employee Benefits	4,007		4,007
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	6,411		6,411
3.51	Social Service Worker: Purchased Service	60,380		60,380
3.1000	Subtotal: Social Service Worker Expenses	122,080		122,080
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries			0
3.57	Indirect Restorative Therapy: Employee Benefits			0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.			0
3.59	Indirect Restorative Therapy: Consultants			0
3.60	Direct Restorative Therapy: Salaries		0	0

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	423,261	423,261	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	423,261		0
3.64	Recreational Therapy/Activities: Salaries	79,061		79,061
3.65	Recreational Therapy/Activities: Employee Benefits	6,178		6,178
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	9,885		9,885
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	7,750		7,750
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	102,874		102,874
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	3,106		3,106
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	35,600		35,600
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	190,791	190,791	0
3.88	Personal Protective Equipment	89,872		89,872

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

3.89	House Supplies Not Resold	76,624		76,624
3.90	House Supplies Resold to Private Residents	57,948	57,948	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant	8,817		8,817
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	462,758		214,019
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,149,511		2,477,511
Less: Variable Recoverable Income				
3.96	Vending Machine Income		741	741
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		741
300	Total: Net Variable Expenses Including Recoverable Income	3,149,511		2,476,770

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

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	46,614	(178,587)	225,201
4.2	Long-Term Interest Expense SNF-CR	47,944		47,944
4.3	Long-Term Interest Expense REA-CR		169,204	169,204
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	17,282		17,282
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	45,309		45,309
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	1,167		1,167
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	148,893	148,893	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	307,209		506,107
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	307,209		506,107

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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	9,417,225		7,801,347
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	9,417,225		7,799,865

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

Other Business Revenue			
Table 2			1
Line / Column #	Account	Description	Reported
2.1	3025.3	Adult Day Health Revenue	
2.2	3025.6	Child Day Care Revenue	
2.3	3025.4	Assisted Living Revenue	
2.4	3025.5	Outpatient Services Revenue	
2.5	3025.7	Other Special Program Revenue	
2.6	3026.1	Hospital Revenue – Other Business	
2.7	3026.3	Residential Care Revenue	
2.8	3026.2	Other	
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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

SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME

Financial Statement of Operations

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	7,003,893
1A.2	Other Revenue	326,357
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	7,330,250
1A.4	Salaries and Wages	2,402,942
1A.5	Employee Benefits	187,763
1A.6	Supplies and Other (including Payroll Taxes)	6,692,206
1A.7	Interest Expense	47,944
1A.8	Provision for Bad Debt	39,756
1A.9	Depreciation and Amortization Expenses	46,614
1A.200	Total Operating Expenses	9,417,225
1A.300	Income(Loss) from Operations	(2,086,975)
	Non-Operating Income and Expenses	
1A.10	Interest Income	37
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	(2,086,938)
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
1A.500	Financial Statement Net Income(Loss)	(2,086,938)

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

<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)	7,330,287
2.2	Total Nursing Expenses (Schedule 3)	3,887,468
2.3	Total Administrative and General Expenses (Schedule 3)	2,073,037
2.4	Total Variable Expenses (Schedule 3)	3,149,511
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	307,209
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,417,225
200	Cost Reported Net Income(Loss)	(2,086,938)

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

Reconciliation Between Financial Statement and Cost Report Net Income

Table 3		1	2
Line #	Description	Describe Reconciling Item	Amount
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(2,086,938)
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)		(2,086,938)

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

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	49,712
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	1,042,561
1.6	Less Reserve for Bad Debt	(108,176)
1.100	Subtotal: Net Patient Accounts Receivable	934,385
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	28,553
1.12	Prepaid Interest	
1.13	Prepaid Insurance	
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	10,107
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	1,022,757

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

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	215,610
2.4	Equipment	134,021
2.5	Software/Limited Life Assets	117
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	349,748

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	0
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(12,850)
3.100	Net Mortgage Acquisition Costs	(12,850)
300	Total Non-Current Assets	(12,850)

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

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	1,359,655

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	919,248
5.2	Accrued Expenses	602,188
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	36,589
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	170,531
5.8	State and Federal Taxes Payable	
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	384,866
500	Total Current Liabilities	2,113,422

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Other Current Liabilities	384,866
5A.100	Subtotal: Other Current Liabilities	384,866

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	3,915,403
6.3	Other Long-Term Debt	
600	Total Non-Current Liabilities	3,915,403

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,028,825

Reconciliation of Owner's Equity or Net Assets for Not-for-Profits

Table 8		
Table 8B		1
Proprietorship, Partnership, or Limited Liability Company (LLC)		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(2,893,603)
8B.2	Prior Period Adjustment(s)	311,371
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(2,086,938)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(4,669,170)

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment(s)	311,371
8D.100	Subtotal: Prior Period Adjustments	311,371

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

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)	1,359,655

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements	172,171	86,569		258,740	(25,684)	(17,446)	(43,130)	215,610
1.4	Equipment	187,191	28,949		216,140	(53,418)	(28,701)	(82,119)	134,021
1.5	Software/Limited Life Assets	33,110			33,110	(32,526)	(467)	(32,993)	117
1.6	Motor Vehicles				0			0	0
100	Total	392,472	115,518	0	507,990	(111,628)	(46,614)	(158,242)	349,748

Claimed Fixed Assets

Note: This table does not include all fixed assets for the facility; only those that can be claimed as nursing facility fixed assets.

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR						0				
2.2	Land REA-CR	1,749,439					1,749,439				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	3,115,912					3,115,912			77,898	77,898
2.5	Improvements SNF-CR	172,171		86,569			258,740	5.00%	17,446	(4,509)	12,937
2.6	Improvements REA-CR	691,800					691,800	5.00%		34,590	34,590
2.7	Equipment SNF-CR	187,191		28,949			216,140	10.00%	28,701	(7,087)	21,614

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

2.8	Equipment REA- CR	671,255					671,255	10.00%		67,126	67,126
2.9	Software/Limited Life Assets SNF- CR	33,110					33,110	33.33%	467	10,569	11,036
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	6,620,878	0	115,518	0	0	6,736,396		46,614	178,587	225,201

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1984
3.2	What was the date of the most recent assessed property value of this facility?	09/20/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	7,759,800
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?	73
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,316
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	20,237
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	1.0
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

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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)	102,155

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(2,086,938)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	2,256,116
200	Net Cash from Operating Activities	169,178

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(155,518)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(155,518)

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	(66,103)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(66,103)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(52,443)
500	Cash and Cash Equivalents (End of Year)	49,712

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	12/01/2021	128			128	142
1.2	12/01/2019	128			128	142
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.	128				
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	2,134	114		2,477	470	16,803
2.2	Residential Care						
2.3	Pediatrics						
2.4	Ventilator Unit						
2.5	Head Trauma/ABI						
2.6	Amyotrophic Lateral Sclerosis (ALS)						
2.7	Multiple Sclerosis (MS)						
2.8	Other Medicaid Special Contract						
2.9	Nursing Leave of Absence (Paid)	19					194
2.10	Nursing Leave of Absence (Unpaid)				8	1	
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,153	114	0	2,485	471	16,997

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

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
136	1,106						1,412	24,652
								0
								0
								0
								0
								0
								0
								0
12	2						2	229
								9
								0
								0
148	1,108	0	0	0	0	0	1,414	24,890

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	293
3.2	0140.1	Number of MassHealth Admissions During Year	101
3.3	0150.0	Number of Discharges During Year	293
3.4	0190.0	Average Length of Stay	84
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	108
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	73

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

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	179,990	4,000.0	283,493	6,776.0	620,354	26,919.0
1.2	Total Overtime Wages	22,872	509.0	87,959	2,102.0	98,564	4,277.0
1.3	Total Shift Differential	1,623		2,884		16,864	
1.4	Total Other Differentials						
100	Total	204,485	4,509.0	374,336	8,878.0	735,782	31,196.0

<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	1.10	1.60	1.10	2.10	2.60
2.2	Licensed Practical Nurses	1.10	1.60	1.10	2.10	2.60
2.3	Certified Nurse Aides	0.85	1.10	0.85	0.85	1.10

Skilled Nursing Facility Cost Report
SOUTH DENNIS HEALTHCARE
Filing Year: 2022

Date: 11/28/2023
Time: 11:12 AM

Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	2	1.1	2,371.0
3.3	Dietary Staff	11	10.3	21,321.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.3	619.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.5	3,116.0
3.9	Social Services Staff	1	0.6	1,301.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	2.1	4,448.0
3.14	Administration and Officers	2	1.1	2,361.0
3.15	Security Staff			
3.16	Clerical Staff	3	2.7	5,637.0
3.17	Director of Nurses	1	0.2	349.0
3.18	Registered Nurses	3	2.2	4,509.0
3.19	Licensed Practical Nurses	5	4.3	8,878.0
3.20	Certified Nurse Aides	15	15.0	31,196.0
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	49	41.4	86,106.0

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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		593.8	45,130	2,377.7	156,927	3,816.2	141,198		
Registered Temporary Nursing Service Agencies										
4.2			22.9	1,742	36.3	2,398	23.6	873		
4.3	CONNECTRN INC	TGKV	2,552.8	194,011	1,575.6	103,988	620.0	22,941		
4.4	Intelycare, Inc.	TM7F	4,633.5	352,150	3,499.4	230,961	8,739.3	323,355		
4.5	MAS Medical Staffing (Worcester, MA)	TKYS			3,549.9	234,295				
4.6	Medical Solutions, LLC	TM49			1,181.6	77,984				
4.7	Paramount Healthcare Services	TNVC		7,343	3,099.9	204,596				
4.8				17,573	114.6	7,563		605		
4.9									1,357.5	162,900
4.200	Subtotal: Registered Temporary Nursing Service Agencies		7,209.2	572,819	13,057.3	861,785	9,382.9	347,774	1,357.5	162,900
400	Total Temporary Nursing Service Agency Expenses		7,803.0	617,949	15,435.0	1,018,712	13,199.1	488,972	1,357.5	162,900

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	Gardner	Donald	LPN	Nursing	161,636			161,636		
5.2	Gedney	Peter	Administrator	Administrative & General	147,616			147,616		
5.3	Romilus	Analette	C.N.A./STNA	Nursing	115,220			115,220		
5.4	Mattoon	Deborah	MDS RN	Nursing	99,848			99,848		
5.5	Meritus	Dyna	RN	Nursing	93,867			93,867		

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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	Other									
100	TOTALS								0	0

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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
					0		47,944		47,944
					0		47,944	0	47,944

Skilled Nursing Facility Cost Report**SOUTH DENNIS HEALTHCARE**

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		
200	Total Working Capital Interest						0		0

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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:

C) Financial Statements Unavailable: The facility was not required to obtain audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

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
09/19/2023 4:10PM	(1) Footnotes and Explanations	South Dennis shift differentials footnote.docx	application/vnd.openxmlformats-officedocument.wordprocessingml.document	Denise Leonard
09/19/2023 4:10PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard
09/19/2023 4:10PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Denise Leonard

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	Denise Leonard
1.2	Nursing Facility or Firm Name	Plante Moran, PLLC
1.3	Title	Partner
1.4	Street Address	1111 Superior Ave #1250
1.5	City	Cleveland
1.6	State	OH
1.7	Zip Code	44144
1.8	Phone Number	+1 (216) 274-6514
1.9	Email Address	denise.leonard@plantemoran.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:	09/19/2023

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.

--	--	--

Skilled Nursing Facility Cost Report

SOUTH DENNIS HEALTHCARE

Filing Year: 2022

Date: 11/28/2023

Time: 11:12 AM

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	09/21/2023
2.3	Last Name	Stephan
2.4	First Name	William
2.5	Middle Name	H.
2.6	Title	CFO
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