

**Skilled Nursing Facility Cost Report****LANESSA EXTENDED CARE**

Filing Year: 2023

Date: 09/19/2024

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**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	LANESSA EXTENDED CARE
1.2	MassHealth Provider ID	110100218A
1.3	Federal Employer Tax ID	464384207
1.4	VPN	0950352
1.5	Is the above information correct?	Yes
1.6	Facility Number	01001
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	751 School Street
1.11	City	Webster
1.12	Zip	01570
1.13	Telephone	+1 (508) 949-1334
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.	Athena Health Care Associates Inc.
1.19	List the name of the entity that holds the nursing facility license.	Athena Health Care Associates Inc.
1.20	List realty company names as reported on each realty company cost report.	Lanessa Landlord MA 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

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**Contact Information**

<b>Table 2</b>		<b>1</b>
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	CT
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-9680
2.9	Email Address	Matthew.Bovolack@marcumllp.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.

<b>Table 3</b>		<b>1</b>
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	Matthew S. Bovolack
3.3	Nursing Facility or Firm Name	Marcum LLP
3.4	Title	Principal
3.5	Street Address	555 Long Wharf Drive
3.6	City	New Haven
3.7	State	CT
3.8	Zip Code	06511
3.9	Phone Number	+1 (203) 781-9680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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

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**SCHEDULE 2 : REVENUE****Nursing Facility Revenue**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	604,340	0	604,340
1.2	Commercial Managed Care	12,875	1	12,876
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	201,496	550,693	752,189
1.5	Medicare Managed Care (Part C)	354,205	(1,144)	353,061
1.6	MassHealth Fee-for-Service	5,709,631	459,845	6,169,476
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	948,871	0	948,871
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>7,831,418</b>	<b>1,009,395</b>	<b>8,840,813</b>

**Detail of Ancillary Revenue**

<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

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**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	0
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	36,906
3.7	Interest Income	90,806
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	189,350
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>317,062</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
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		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>0</b>

**Total Revenue**

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>9,157,875</b>

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**SCHEDULE 3 : EXPENSES****Nursing Expenses**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
1.1	Director of Nurses: Salaries	128,688		128,688
1.2	Director of Nurses: Employee Benefits	9,889	564	9,325
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,499		13,499
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6 )			0
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>152,076</b>		<b>151,512</b>
1.7	Registered Nurses: Salaries	318,713		318,713
1.8	Registered Nurses: Employee Benefits	24,491	1,396	23,095
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	33,432		33,432
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	1,329	#Error	1,329
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>377,965</b>		<b>376,569</b>
1.12	Licensed Practical Nurses: Salaries	1,009,323		1,009,323
1.13	Licensed Practical Nurses: Employee Benefits	77,558	4,421	73,137
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	105,876		105,876
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	42,522		42,522
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,235,279</b>		<b>1,230,858</b>
1.17	Certified Nurse Aides: Salaries	1,295,778		1,295,778
1.18	Certified Nurse Aides: Employee Benefits	99,570	5,675	93,895
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	135,926		135,926
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	0		0
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,531,274</b>		<b>1,525,599</b>

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0	0	0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>3,296,594</b>		<b>3,284,538</b>

## Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>3,296,594</b>		<b>3,284,538</b>

## 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	125,650		125,650
2.2	Administration: Employee Benefits	9,655	550	9,105
2.3	Administration: Payroll Taxes incl Workers Comp.	13,180		13,180
2.4	Administration: Purchased Service	8,600		8,600
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>157,085</b>		<b>156,535</b>
2.7	Clerical Staff: Salaries	206,219		206,219
2.8	Clerical Staff: Employee Benefits	15,846	903	14,943
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	21,632		21,632
2.10	Clerical Staff: Purchased Service	68,369		68,369
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>312,066</b>		<b>311,163</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	76,569		76,569
2.12	Office Supplies	36,960		36,960
2.13	Telecommunications (e.g. Internet, Phone)	30,582		30,582

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	1,681	420	1,261
2.16	Advertising: Help Wanted	12,120		12,120
2.17	Licenses and Dues: Patient Care Related Portion	8,041	1,577	6,464
2.18	Continuing Professional Education / Training and Development	2,682		2,682
2.19	Accounting Services (Not related to appeals)	28,550		28,550
2.20	Insurance: Malpractice & General Liability	76,176	0	76,176
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	17,494	0	17,494
2.23	Non-Allowable A & G Expenses	833,552	833,552	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		18,319	18,319
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		240,392	240,392
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		7,658	7,658
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,124,407</b>		<b>555,227</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,593,558</b>		<b>1,022,925</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		189,350	189,350
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>189,350</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,593,558</b>		<b>833,575</b>



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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Charges	17,494
2A.2		
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	17,494

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### Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	8,273
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	28,549
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	43,485
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	49,685
2B.15	User Fee Assessment	701,305
2B.16	Other Non-Allowable A&G Expenses	2,255
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>833,552</b>

### 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		0
3.2	Staff Dev. Coord.: Employee Benefits	0		0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	122,447		122,447
3.6	Plant Operation: Employee Benefits	9,409	536	8,873
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	12,844		12,844

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3.8	Plant Operation: Purchased Service	60,531		60,531
3.9	Plant Operation: Supplies and Expenses	14,120		14,120
3.10	Plant Operation: Utilities	270,661		270,661
3.11	Plant Operation: Repairs	55,648		55,648
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>545,660</b>		<b>545,124</b>
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0		0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	8,990		8,990
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>8,990</b>		<b>8,990</b>
3.18	Dietary: Salaries	436,590		436,590
3.19	Dietary: Employee Benefits	33,548	1,912	31,636
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,798		45,798
3.21	Dietary: Food	325,940		325,940
3.22	Dietary: Purchased Service	7,925		7,925
3.23	Dietary: Supplies and Expenses	44,569		44,569
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>894,370</b>		<b>892,458</b>
3.24	Housekeeping/Laundry: Salaries	257,204		257,204
3.25	Housekeeping/Laundry: Employee Benefits	19,764	1,127	18,637
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	26,980		26,980
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	35,146		35,146
3.29	Housekeeping/Laundry: Linen and Bedding	6,403		6,403
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>345,497</b>		<b>344,370</b>
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	0		0

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3.37	Unit Clerk & Medical Records: Employee Benefits	0		0
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	0		0
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>0</b>		<b>0</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	234,662		234,662
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	18,032	1,028	17,004
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	24,616		24,616
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>277,310</b>		<b>276,282</b>
3.44	Behavioral Health Specialist: Salaries	0		0
3.45	Behavioral Health Specialist: Employee Benefits	0		0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.	0		0
3.47	Behavioral Health Specialist: Purchased Service	0		0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	31,493		31,493
3.49	Social Service Worker: Employee Benefits	2,420	138	2,282
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	3,304		3,304
3.51	Social Service Worker: Purchased Service	45,185		45,185
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>82,402</b>		<b>82,264</b>
3.52	Interpreters: Salaries	0		0
3.53	Interpreters: Employee Benefits	0		0
3.54	Interpreters: Payroll Taxes incl Workers Comp.	0		0
3.55	Interpreters: Purchased Service	0		0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	53,663		53,663
3.57	Indirect Restorative Therapy: Employee Benefits	4,124	235	3,889
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	5,629		5,629
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	369,147	369,147	0

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3.61	Direct Restorative Therapy: Benefits	67,089	67,089	0
3.62	Direct Restorative Therapy: Consultants	96	96	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>499,748</b>		<b>63,181</b>
3.64	Recreational Therapy/Activities: Salaries	218,629		218,629
3.65	Recreational Therapy/Activities: Employee Benefits	16,800	958	15,842
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	22,934		22,934
3.67	Recreational Therapy/Activities: Purchased Service	140		140
3.68	Recreational Therapy/Activities: Supplies and Expenses	37,079		37,079
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>295,582</b>		<b>294,624</b>
3.70	Resident Care Assistant: Salaries	0		0
3.71	Resident Care Assistant: Employee Benefits	0		0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	0		0
3.73	Resident Care Assistant: Purchased Service	0		0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries	0		0
3.75	Security: Employee Benefits	0		0
3.76	Security: Payroll Taxes including Workers Comp.	0		0
3.77	Security: Purchased Service	0		0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense	31		31
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	32,070		32,070
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	2,165		2,165
3.86	Physician Services: Other	0		0
3.87	Legend Drugs	132,720	132,720	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	131,010		131,010
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	8,167		8,167
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
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>306,163</b>		<b>173,443</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>3,255,722</b>		<b>2,680,736</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>3,255,722</b>		<b>2,680,736</b>

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<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add-backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	48,516	(159,414)	207,930
4.2	Long-Term Interest Expense SNF-CR	2,500		2,500
4.3	Long-Term Interest Expense REA-CR		683,716	683,716
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	91,176		91,176
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	30,660		30,660
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	700,609	700,609	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>873,461</b>		<b>1,015,982</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>873,461</b>		<b>1,015,982</b>

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<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>9,019,335</b>		<b>8,004,181</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>9,019,335</b>		<b>7,814,831</b>



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

<b>Table 1</b>		<b>1</b>
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**

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

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

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

### Financial Statement of Operations

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	8,840,813
1A.2	Other Revenue	226,256
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>9,067,069</b>
1A.4	Salaries and Wages	4,808,206
1A.5	Employee Benefits	341,106
1A.6	Supplies and Other (including Payroll Taxes)	3,769,322
1A.7	Interest Expense	2,500
1A.8	Provision for Bad Debt	49,685
1A.9	Depreciation and Amortization Expenses	48,516
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>9,019,335</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>47,734</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	90,806
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>138,540</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>138,540</b>

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***Detail of Extraordinary Items***

<b>Table 1C</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
1C.1		
1C.2		
1C.3		
1C.4		
1C.5		
1C.6		
1C.7		
1C.8		
1C.9		
1C.10		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

***Detail of Changes in Accounting Principles***

<b>Table 1D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
1D.1		
1D.2		
1D.3		
1D.4		
1D.5		
1D.6		
1D.7		
1D.8		
1D.9		
1D.10		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

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**Cost Reported Statement of Operations**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	9,157,875
2.2	Total Nursing Expenses (Schedule 3)	3,296,594
2.3	Total Administrative and General Expenses (Schedule 3)	1,593,558
2.4	Total Variable Expenses (Schedule 3)	3,255,722
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	873,461
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>9,019,335</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>138,540</b>

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		138,540
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)		138,540

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

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	864
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	319
1.5	Payer Accounts Receivable	(515,374)
1.6	Less Reserve for Bad Debt	(25,000)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>(540,374)</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	16,694
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	54,695
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	466,126
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	24,618,112
<b>100</b>	<b>Total Current Assets</b>	<b>24,616,436</b>

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**Detail of Other Current Assets**

<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	PROPERTY TAX ESCROW	21,018
1A.2	LINE OF CREDIT	24,597,094
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>24,618,112</b>

**Non-Current Fixed Assets**

<b>Table 2</b>	<b>1</b>
<b>Line #</b>	<b>Account Balance</b>
2.1	0
2.2	0
2.3	313,349
2.4	82,544
2.5	0
2.6	0
<b>200</b>	<b>395,893</b>

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## Other Non-Current Assets

Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	9,728,544
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	9,728,544

## Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	DEPOSITS-UTILITIES	6,694
3A.2	DEPOSITS-LEASE	162,050
3A.3	GOODWILL	9,559,800
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	9,728,544

## Total Assets

Table 4		1
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	34,740,873



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<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	1,943,813
5.2	Accrued Expenses	47,011
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	205,353
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	<b>2,196,177</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1		
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>0</b>

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**Non-Current Liabilities**

<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	9,842,987
6.3	Other Long-Term Debt	0
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>9,842,987</b>

**Total Liabilities**

<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>12,039,164</b>

**Reconciliation of Owner's Equity or Net Assets for Not-for-Profits****Table 8**

<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	20,931,679
8B.2	Prior Period Adjustment(s)	1,631,490
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	138,540
8B.5	Proprietor/Partner Drawings	0
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>22,701,709</b>

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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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adjustment	1,631,490
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>1,631,490</b>

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

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>34,740,873</b>

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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	0			0				0
1.2	Building	0			0	0	0	0	0
1.3	Improvements	233,015	118,548		351,563	(11,344)	(26,870)	(38,214)	313,349
1.4	Equipment	435,611	10,492		446,103	(341,913)	(21,646)	(363,559)	82,544
1.5	Software/Limited Life Assets	0			0	0	0	0	0
1.6	Motor Vehicles	3,200		(3,200)	0	0	0	0	0
100	<b>Total</b>	<b>671,826</b>	<b>129,040</b>	<b>(3,200)</b>	<b>797,666</b>	<b>(353,257)</b>	<b>(48,516)</b>	<b>(401,773)</b>	<b>395,893</b>

### Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0					0				
2.2	Land REA-CR	1,078,186					1,078,186				
2.3	Building SNF-CR	0					0		0	0	0
2.4	Building REA-CR	6,386,495					6,386,495	2.50%		159,414	159,414
2.5	Improvements SNF-CR	223,059		118,548			341,607	5.00%	26,870	0	26,870
2.6	Improvements REA-CR	0					0	5.00%		0	0
2.7	Equipment SNF-CR	436,611		10,492			447,103	10.00%	21,646	0	21,646

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2.8	Equipment REA-CR	0					0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	2,200					2,200	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0					0	33.33%		0	0
200	Total Claimed Fixed Assets	8,126,551	0	129,040	0	0	8,255,591		48,516	159,414	207,930

## General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1986
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	3,035,700
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?	49
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	24,147
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	13,441
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	0
3.10	What is the total acreage of the facility site?	14.3
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	Yes

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

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**SCHEDULE 8 : STATEMENT OF CASH FLOWS****Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	12,637

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	138,540
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	80,854
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>219,394</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(129,040)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(129,040)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(101,808)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(101,808)</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(11,454)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>1,183</b>

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

<b>Table 1</b>	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	07/18/2020	96			96	96
1.2	07/18/2022	96	0		96	96
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	96				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	2,346	120		1,100	1,753	46,565
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>2,346</b>	<b>120</b>	<b>0</b>	<b>1,100</b>	<b>1,753</b>	<b>46,565</b>



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
								51,884
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
0	0	0	0	0	0	0	0	51,884

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### *Patient Statistics - Summary*

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	66
3.2	0140.1	Number of MassHealth Admissions During Year	19
3.3	0150.0	Number of Discharges During Year	68
3.4	0190.0	Average Length of Stay	763
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	58
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	93

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

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Description</b>	<b>RN Wages</b>	<b>RN Hours</b>	<b>LPN Wages</b>	<b>LPN Hours</b>	<b>CNA Wages</b>	<b>CNA Hours</b>
1.1	Total Base Wages	288,121	5,980.0	791,782	20,212.0	989,183	43,900.0
1.2	Total Overtime Wages	23,915	350.0	144,687	2,509.0	157,931	4,599.0
1.3	Total Shift Differential	6,677		72,854		148,664	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>318,713</b>	<b>6,330.0</b>	<b>1,009,323</b>	<b>22,721.0</b>	<b>1,295,778</b>	<b>48,499.0</b>

**Detail of Nursing Services Shift Differentials**

<b>Table 2</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Line #</b>	<b>Description</b>	<b>Median Hourly Shift Differential: Weekday Evening</b>	<b>Median Hourly Shift Differential: Weekday Night</b>	<b>Median Hourly Shift Differential: Weekend Day</b>	<b>Median Hourly Shift Differential: Weekend Evening</b>	<b>Median Hourly Shift Differential: Weekend Night</b>
2.1	Registered Nurses	4.00	2.00	2.00	5.00	2.50
2.2	Licensed Practical Nurses	4.00	2.00	2.00	5.00	2.50
2.3	Certified Nurse Aides	4.00	2.00	2.00	5.00	2.50

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### Detail of Staff and Hours by Position

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	2	2.0	4,234.0
3.3	Dietary Staff	10	9.8	20,339.0
3.4	Dietician			
3.5	Housekeeping/Laundry Staff	7	7.2	15,029.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	4	3.7	7,637.0
3.9	Social Services Staff	1	0.4	735.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	4	4.3	9,010.0
3.12	Restorative Therapy - Indirect Staff	1	0.5	1,057.0
3.13	Recreational Staff	5	5.4	11,210.0
3.14	Administration and Officers	1	1.0	1,996.0
3.15	Security Staff			
3.16	Clerical Staff	4	3.7	7,724.0
3.17	Director of Nurses	1	0.8	1,716.0
3.18	Registered Nurses	3	3.0	6,330.0
3.19	Licensed Practical Nurses	11	10.9	22,721.0
3.20	Certified Nurse Aides	23	23.3	48,499.0
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			
<b>300</b>	<b>Total</b>	<b>77</b>	<b>76.0</b>	<b>158,237.0</b>

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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			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Favorite Healthcare Staffing, Inc.	TOTB	18.5	1,329						
4.3	Advantis Medical Staffing, LLC	TFGA			383.0	29,658				
4.4	ESP Personnel				123.0	9,246				
4.5	Supplemental Health Care Services	T9KJ			50.0	3,618				
4.200	Subtotal: Registered Temporary Nursing Service Agencies		18.5	1,329	556.0	42,522	0.0	0	0.0	0
400	Total Temporary Nursing Service Agency Expenses		18.5	1,329	556.0	42,522	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	Okyere	Juliet	LPN	Nursing	188,749	0	0	188,749		
5.2	Oriakhi	Amy	Administrator	Administrative & General	140,244	0	0	140,244		
5.3	Slattery	Shannon	DON	Nursing	138,408	0	0	138,408		
5.4	Ozolins	Christine	LPN	Nursing	124,059	0	0	124,059		
5.5	Daniels	Lisa	Occupational Therapist	Other	120,219	0	0	120,219		

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
6B.4									0
6B.5									0
6B.6									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 Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Other	ProCare MA	Yes	02/15/2022	01/15/2024	24	6,305	142,994	0	0
1.2	Other	Harrington Hospital	No	12/15/2022	05/17/2023	6	#Error	125,976	0	0
1.3	Other	ProCare Investment	Yes							
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
97,062		17,824			79,238	5.500%	4,511		4,511
104,980		83,984			20,996	6.000%	1,260		1,260
241,327					241,327				0
					0				0
					0				0
					341,561		5,771	0	5,771



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<b>Working Capital Debt</b>									
<b>Table 2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line / Column #</b>	<b>Lender Name</b>	<b>Related Party</b>	<b>Beginning Balance: Jan 1</b>	<b>Amount</b>	<b>Start Date</b>	<b>Principal Payment</b>	<b>Ending Balance: Dec 31</b>	<b>Interest Rate %</b>	<b>Interest Expense</b>
2.1	Various Intercompany	Yes	5,063,245		07/18/2014	(4,438,181)	9,501,426		
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						9,501,426		0

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### SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<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:

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
04/26/2024 10:52AM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 10:53AM	(2) Ownership and Facility Information	OwnershipAndFacilityInformation.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 10:53AM	(3) Related Party Debt	RelatedPartyDebt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 10:53AM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 10:55AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/26/2024 10:55AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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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	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	CT
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9680
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	04/26/2024

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	<b>[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.</b>	
2.2	Date of Authorization	04/30/2024
2.3	Last Name	Mosier
2.4	First Name	Michael
2.5	Middle Name	E.
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](mailto: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