

Skilled Nursing Facility Cost Report

Adviniacare Abington LLC

Filing Year: 2023

Date: 12/19/2024

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SCHEDULE 1 : GENERAL INFORMATION

Facility Information

Table 1		1
Line #	Description	
1.1	Facility Name	Adviniacare Abington LLC
1.2	MassHealth Provider ID	110200806A
1.3	Federal Employer Tax ID	920616929
1.4	VPN	0951012
1.5	Is the above information correct?	Yes
1.6	Facility Number	
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	277 Washington Street
1.11	City	Abington
1.12	Zip	0235
1.13	Telephone	+1 (781) 781-0200
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.	
1.19	List the name of the entity that holds the nursing facility license.	Adviniacare Abington
1.20	List realty company names as reported on each realty company cost report.	277 Washington St, 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		
Table 2		1
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.		
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	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				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	785,888	7,060	792,948
1.2	Commercial Managed Care	1,821,523	69,396	1,890,919
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,447,292	52,356	1,499,648
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	2,579,449	11,142	2,590,591
1.7	MassHealth Managed Care	1,472,077	0	1,472,077
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	815,399	0	815,399
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
100	Total Nursing Facility Revenue	8,921,628	139,954	9,061,582

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	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	161,825
3.7	Interest Income	55
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	100
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
300	Total Other Nursing Facility Revenue	161,980

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)		
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		0

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	9,223,562

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SCHEDULE 3 : EXPENSES**Nursing Expenses**

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	130,765		130,765
1.2	Director of Nurses: Employee Benefits	11,125		11,125
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	12,689		12,689
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	154,579		154,579
1.7	Registered Nurses: Salaries	398,935		398,935
1.8	Registered Nurses: Employee Benefits	360		360
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	41,407		41,407
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	590,745	0	590,745
1.200	Subtotal: Registered Nurses Expenses	1,031,447		1,031,447
1.12	Licensed Practical Nurses: Salaries	600,277		600,277
1.13	Licensed Practical Nurses: Employee Benefits	55,346		55,346
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	59,116		59,116
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	245,819	0	245,819
1.300	Subtotal: Licensed Practical Nurses Expenses	960,558		960,558
1.17	Certified Nurse Aides: Salaries	1,186,492		1,186,492
1.18	Certified Nurse Aides: Employee Benefits	52,796		52,796
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	114,127		114,127
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	189,494	0	189,494
1.400	Subtotal: Certified Nurse Aides Expenses	1,542,909		1,542,909

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		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	3,689,493		3,689,493

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	3,689,493		3,689,493

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	157,258		157,258
2.2	Administration: Employee Benefits	2,193		2,193
2.3	Administration: Payroll Taxes incl Workers Comp.	15,155		15,155
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	174,606		174,606
2.7	Clerical Staff: Salaries	278,035		278,035
2.8	Clerical Staff: Employee Benefits	20,874		20,874
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	26,883		26,883
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	325,792		325,792
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	90,370		90,370
2.12	Office Supplies	88,519		88,519
2.13	Telecommunications (e.g. Internet, Phone)	55,168		55,168

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	0		0
2.17	Licenses and Dues: Patient Care Related Portion	10,298	507	9,791
2.18	Continuing Professional Education / Training and Development	40		40
2.19	Accounting Services (Not related to appeals)	18,000		18,000
2.20	Insurance: Malpractice & General Liability	65,194		65,194
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	31,650	17,014	14,636
2.23	Non-Allowable A & G Expenses	1,044,999	1,044,999	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		0	0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		0	0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,404,238		341,718
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,904,636		842,116
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		100	100
2.500	Subtotal: Administrative & General Recoverable Income	0		100
200	Total: Net Administrative & General Expenses After Recoverable Income	1,904,636		842,016

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Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	EMPLOYEE BACKGROUND CHECK	518
2A.2	CONSULTANT	4,797
2A.3	BANK CHARGES	9,567
2A.4	EMPLOYEE BENEFITS	16,518
2A.5	EMPLOYEE RETENTION	250
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	31,650

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Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	16,510
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	17,890
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	0
2B.9	Management Consultants	454,500
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	17,537
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	(18)
2B.15	User Fee Assessment	529,371
2B.16	Other Non-Allowable A&G Expenses	9,209
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	1,044,999

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	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	0		0
3.5	Plant Operation: Salaries	112,090		112,090
3.6	Plant Operation: Employee Benefits	101	0	101
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,418		11,418

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3.8	Plant Operation: Purchased Service	122,392		122,392
3.9	Plant Operation: Supplies and Expenses	9,634		9,634
3.10	Plant Operation: Utilities	217,004		217,004
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	472,639		472,639
3.13	Dietician: Salaries	0		0
3.14	Dietician: Employee Benefits	0	0	0
3.15	Dietician: Payroll Taxes incl Workers Comp.	0		0
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	0		0
3.18	Dietary: Salaries	0		0
3.19	Dietary: Employee Benefits	0	0	0
3.20	Dietary: Payroll Taxes incl Workers Comp.	0		0
3.21	Dietary: Food	2,530		2,530
3.22	Dietary: Purchased Service	716,328		716,328
3.23	Dietary: Supplies and Expenses	503		503
3.400	Subtotal: Dietary Expenses	719,361		719,361
3.24	Housekeeping/Laundry: Salaries	0		0
3.25	Housekeeping/Laundry: Employee Benefits	0	0	0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	0		0
3.27	Housekeeping/Laundry: Purchased Service	313,390		313,390
3.28	Housekeeping/Laundry: Supplies and Expenses	283		283
3.29	Housekeeping/Laundry: Linen and Bedding	1,639		1,639
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	315,312		315,312
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0	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
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	156,375		156,375

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3.37	Unit Clerk & Medical Records: Employee Benefits	32,029	0	32,029
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	14,560		14,560
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	202,964		202,964
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	185,956		185,956
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	168	0	168
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	17,586		17,586
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	2,400		2,400
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	206,110		206,110
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
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	38,890		38,890
3.49	Social Service Worker: Employee Benefits	3,325	0	3,325
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	4,178		4,178
3.51	Social Service Worker: Purchased Service	43,554		43,554
3.1000	Subtotal: Social Service Worker Expenses	89,947		89,947
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
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	0		0
3.57	Indirect Restorative Therapy: Employee Benefits	0		0
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	0		0
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	104,880	104,880	0

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3.61	Direct Restorative Therapy: Benefits	15,969	15,969	0
3.62	Direct Restorative Therapy: Consultants	220,996	220,996	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	341,845		0
3.64	Recreational Therapy/Activities: Salaries	176,645		176,645
3.65	Recreational Therapy/Activities: Employee Benefits	20,804	0	20,804
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	18,516		18,516
3.67	Recreational Therapy/Activities: Purchased Service	8,236		8,236
3.68	Recreational Therapy/Activities: Supplies and Expenses	10,629		10,629
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	234,830		234,830
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
3.1400	Subtotal: Resident Care Assistant Expenses	0		0
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
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	14,655	5,306	9,349
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	30,000		30,000
3.83	Physician Services: Advisory Physician	0		0
3.84	Physician Services: Utilization Review Committee	0		0
3.85	Physician Services: Employee Physicals	0		0
3.86	Physician Services: Other	39,142		39,142
3.87	Legend Drugs	380,755	380,755	0
3.88	Personal Protective Equipment	0		0

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3.89	House Supplies Not Resold	128,165		128,165
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	0		0
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	592,717		206,656
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,175,725		2,447,819
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,175,725		2,447,819

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Capital & Fixed Cost Expenses				
Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	3,222	(135,750)	138,972
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR		531,656	531,656
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	16,082		16,082
4.7	Building Insurance Expense REA-CR		32,899	32,899
4.8	Real Estate Tax Expense SNF-CR	64,783		64,783
4.9	Real Estate Tax Expense REA-CR		0	0
4.10	Personal Property Tax Expense SNF-CR	0		0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	532,513	532,513	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	616,600		784,392
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	0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	616,600		784,392

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	9,386,454		7,763,820
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	9,386,454		7,763,720

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

Table 1		1
Line / Column #	Other Business Activity	Select Yes/No from Dropdown Menu
1.1	Adult Day Health	No
1.2	Child Day Care	No
1.3	Assisted Living	No
1.4	Outpatient Services	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:	N/A

Other Business Revenue

Table 2			1
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
200	3026.0	TOTAL OTHER BUSINESS REVENUE	0

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Other Business Expenses					
Table 3			1	2	3
Line / Column #	Account	Description	Reported	Non-Allowable Expenses	Total Allowable Expenses
3.1	8040.0	Adult Day Health Expenses	0	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	
300	8070.0	TOTAL OTHER BUSINESS EXPENSES	0	0	

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SCHEDULE 5 : STATEMENT OF OPERATIONS AND RECONCILIATION OF FINANCIAL TO COST REPORTED NET INCOME**Financial Statement of Operations**

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	9,061,582
1A.2	Other Revenue	161,925
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	9,223,507
1A.4	Salaries and Wages	3,526,598
1A.5	Employee Benefits	199,121
1A.6	Supplies and Other (including Payroll Taxes)	5,657,531
1A.7	Interest Expense	0
1A.8	Provision for Bad Debt	(18)
1A.9	Depreciation and Amortization Expenses	3,222
1A.200	Total Operating Expenses	9,386,454
1A.300	Income(Loss) from Operations	(162,947)
	Non-Operating Income and Expenses	
1A.10	Interest Income	55
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	(162,892)
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)	(162,892)

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	9,223,562
2.2	Total Nursing Expenses (Schedule 3)	3,689,493
2.3	Total Administrative and General Expenses (Schedule 3)	1,904,636
2.4	Total Variable Expenses (Schedule 3)	3,175,725
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	616,600
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	9,386,454
200	Cost Reported Net Income(Loss)	(162,892)

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)		(162,892)
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)		(162,892)

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	96,725
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	0
1.5	Payer Accounts Receivable	2,088,663
1.6	Less Reserve for Bad Debt	0
1.100	Subtotal: Net Patient Accounts Receivable	2,088,663
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	296,312
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	(2,707)
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	0
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	(30,984)
100	Total Current Assets	2,448,009

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	PPD R.E.T.	(30,984)
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	(30,984)
Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	20,998
2.4	Equipment	13,448
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	34,446

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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	38,330
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	20,000
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	20,000
300	Total Non-Current Assets	58,330

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	CLOSING COSTS	10,155
3A.2	ORGANIZATION COST	3,623
3A.3	START UP COSTS	24,552
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	38,330

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,540,785

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	1,361,631
5.2	Accrued Expenses	71,576
5.3	Due to Insurance Payers	193,976
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	107,256
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	150,996
5.8	State and Federal Taxes Payable	53,228
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	(303,515)
500	Total Current Liabilities	1,635,148

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	L&E	(193,528)
5A.2	DUE TO PRIOR OWNER	(114,406)
5A.3	RESIDENT REFUNDS	(30)
5A.4	GARNISHEE PAYABLE	635
5A.5	DUE TO/FROM RESIDENT TRUST	3,814
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	(303,515)

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,228,797
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	1,228,797

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,863,945

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	0
8B.2	Prior Period Adjustment(s)	39,732
8B.3	Capital Contributions During the Year	(200,000)
8B.4	SNF-CR Net Income/(Loss)	(162,892)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(323,160)

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustment	39,732
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	39,732

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)	2,540,785

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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
1.2	Building				0		0	0	0
1.3	Improvements		21,937		21,937	0	(939)	(939)	20,998
1.4	Equipment		15,731		15,731	0	(2,283)	(2,283)	13,448
1.5	Software/Limited Life Assets				0		0	0	0
1.6	Motor Vehicles				0		0	0	0
100	Total	0	37,668	0	37,668	0	(3,222)	(3,222)	34,446

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	20,301		120,000		(20,301)	120,000				
2.3	Building SNF-CR	1				(1)	0		0	0	0
2.4	Building REA-CR	1,439,859		5,430,000		(1,439,859)	5,430,000	2.50%		135,750	135,750
2.5	Improvements SNF-CR	716,156		21,937			738,093	5.00%	939	0	939
2.6	Improvements REA-CR	71,648				(71,648)	0	5.00%		0	0
2.7	Equipment SNF-CR	645,941		15,731			661,672	10.00%	2,283	0	2,283

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2.8	Equipment REA-CR	134,806				(134,806)	0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	631					631	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR						0	33.33%		0	0
200	Total Claimed Fixed Assets	3,029,343	0	5,587,668	0	(1,666,615)	6,950,396		3,222	135,750	138,972

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1973
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	3,914,900
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	42
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	10,440
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	9,411
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?	39.4
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	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					

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)	0

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(162,892)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	297,285
200	Net Cash from Operating Activities	134,393

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(37,668)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(37,668)

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	
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	0

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	96,725
500	Cash and Cash Equivalents (End of Year)	96,725

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					0	
1.2					0	
1.3					0	
1.4					0	
1.5					0	
1.6	List the number of certified Medicare beds at the close of this reporting period.	92				
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	2,105	4,615		2,146		13,238
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)	17	7				321
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,122	4,622	0	2,146	0	13,559

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
5,008								27,112
								0
								0
								0
								0
								0
								0
								0
147								492
								0
								0
								0
5,155	0	0	0	0	0	0	0	27,604

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	209
3.2	0140.1	Number of MassHealth Admissions During Year	17
3.3	0150.0	Number of Discharges During Year	211
3.4	0190.0	Average Length of Stay	131
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	158
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	73

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	374,039	7,651.0	468,224	15,579.0	1,081,880	46,470.0
1.2	Total Overtime Wages	24,896	416.0	132,053	2,358.0	104,612	3,453.0
1.3	Total Shift Differential	0		0		0	
1.4	Total Other Differentials	0		0		0	
100	Total	398,935	8,067.0	600,277	17,937.0	1,186,492	49,923.0

<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	3.00	3.00	5.00	5.00	5.00
2.2	Licensed Practical Nurses	3.00	3.00	5.00	5.00	5.00
2.3	Certified Nurse Aides	1.50	1.50	3.00	3.00	3.00

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Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development			
3.2	Plant Operations	2	1.8	3,752.0
3.3	Dietary Staff			
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	0.9	1,799.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.5	3,175.0
3.9	Social Services Staff	1	0.5	956.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	1.4	2,898.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	3	2.6	5,418.0
3.14	Administration and Officers	1	1.0	2,130.0
3.15	Security Staff			
3.16	Clerical Staff	4	4.4	9,189.0
3.17	Director of Nurses	1	1.1	2,272.0
3.18	Registered Nurses	4	3.9	8,067.0
3.19	Licensed Practical Nurses	9	8.6	17,937.0
3.20	Certified Nurse Aides	24	24.0	49,923.0
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	53	51.7	107,516.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV	1,461.8	110,071	1,194.9	79,268	2,544.0	87,305		
4.3	Intelycare, Inc.	TM7F	626.0	44,403	442.2	27,742	389.6	27,873		
4.4	JFS Secured Staffing Inc	TCPD	823.8	59,324	185.3	11,568	91.7	3,894		
4.5	Other		5,708.6	376,947	2,059.7	127,241	2,120.0	70,422		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		8,620.2	590,745	3,882.1	245,819	5,145.3	189,494	0.0	0
400	Total Temporary Nursing Service Agency Expenses		8,620.2	590,745	3,882.1	245,819	5,145.3	189,494	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	Desumas	Nehemie	LPN	Nursing	101,741	0	0	101,741		
5.2	Garcia	Jennifer	MDS-LPN	Nursing	102,879	0	0	102,879		
5.3	Jerome	Tamar	Administrator	Administrative & General	115,357	0	0	115,357		
5.4	Marble	Rebecca	Admissions Director	Administrative & General	90,516	0	0	90,516		
5.5	Onyiriuka	John	LPN	Nursing	167,092	0	0	167,092		

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

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										
1.2										
1.3										
1.4										
1.5										
100	TOTALS								0	0

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11	12	13	14	15	16	17	18	19	20
Beginnin g Loan Balance: Jan 1	Beginnin g Balance - New Loans	Principal Payment s	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expense s	Total Amortiza tion, Interest and Period Expense s
					0				0
					0				0
					0				0
					0				0
					0				0
					0				0
					0		0	0	0

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Working Capital Debt									
Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginning Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1							0		0
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		0

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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
05/01/2024 4:09PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/01/2024 4:09PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/01/2024 4:09PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
05/01/2024 4:09PM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

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	[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:	05/01/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	05/06/2024
2.3	Last Name	Lieberman
2.4	First Name	Aziel
2.5	Middle Name	
2.6	Title	
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