

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information		
Table 1		1
Line #	Description	
1.1	Facility Name	Mill Town Health and Rehabilitation
1.2	MassHealth Provider ID	110188045a
1.3	Federal Employer Tax ID	873634837
1.4	VPN	0950940
1.5	Is the above information correct?	Yes
1.6	Facility Number	00450
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2023
1.9	Reporting Period To	12/31/2023
1.10	Street Address	22 Maple Street
1.11	City	Amesbury
1.12	Zip	01913
1.13	Telephone	+1 (978) 388-4682
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Blupoint Global Inc
1.19	List the name of the entity that holds the nursing facility license.	Blupoint Merrimack Healthcare, LLC d/b/a Mill Town Health and Rehabilitation
1.20	List realty company names as reported on each realty company cost report.	Amesbury Property Holding LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	Connecticut
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	Connecticut
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)

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:51 PM

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						

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	1,392,151		1,392,151
1.2	Commercial Managed Care	237,398		237,398
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	1,330,260	61,138	1,391,398
1.5	Medicare Managed Care (Part C)	225,993		225,993
1.6	MassHealth Fee-for-Service	6,047,837	207,233	6,255,070
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	821,793		821,793
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue			0
100	Total Nursing Facility Revenue	10,055,432	268,371	10,323,803

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	719,622
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	10,257
3.7	Interest Income	1,668
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	4,743
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
300	Total Other Nursing Facility Revenue	736,290

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)	MEDICARE COST REPORT SETTLEMENT	33,631
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MASSHEALTH COVID ADD ON	650,375
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	MASSHEALTH WORKFORCE RETENTION	35,616
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		719,622

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	11,060,093

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024

Time: 4:51 PM

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	131,310		131,310
1.2	Director of Nurses: Employee Benefits	6,561		6,561
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,871		13,871
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	0	0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	151,742		151,742
1.7	Registered Nurses: Salaries	396,797		396,797
1.8	Registered Nurses: Employee Benefits	19,827		19,827
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	41,915		41,915
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	260,748	0	260,748
1.200	Subtotal: Registered Nurses Expenses	719,287		719,287
1.12	Licensed Practical Nurses: Salaries	973,885		973,885
1.13	Licensed Practical Nurses: Employee Benefits	48,662		48,662
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	102,874		102,874
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	470,957	0	470,957
1.300	Subtotal: Licensed Practical Nurses Expenses	1,596,378		1,596,378
1.17	Certified Nurse Aides: Salaries	985,878		985,878
1.18	Certified Nurse Aides: Employee Benefits	49,260		49,260
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	104,141		104,141
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	976,093	0	976,093
1.400	Subtotal: Certified Nurse Aides Expenses	2,115,372		2,115,372

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
1.500	Subtotal: Other Nursing Expenses	0		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	4,582,779		4,582,779

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		0	
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		0
100	Total: Net Nursing Expenses Including Recoverable Income	4,582,779		4,582,779

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	167,880		167,880
2.2	Administration: Employee Benefits	8,388		8,388
2.3	Administration: Payroll Taxes incl Workers Comp.	17,734		17,734
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation		0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	194,002		194,002
2.7	Clerical Staff: Salaries	184,046		184,046
2.8	Clerical Staff: Employee Benefits	9,196		9,196
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	19,441		19,441
2.10	Clerical Staff: Purchased Service			0
2.200	Subtotal: Clerical Staff Expenses	212,683		212,683
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	64,177		64,177
2.12	Office Supplies	144,016		144,016
2.13	Telecommunications (e.g. Internet, Phone)	17,501		17,501

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	6,244		6,244
2.16	Advertising: Help Wanted	15,750		15,750
2.17	Licenses and Dues: Patient Care Related Portion	9,635	2,120	7,515
2.18	Continuing Professional Education / Training and Development	5,913		5,913
2.19	Accounting Services (Not related to appeals)	30,964		30,964
2.20	Insurance: Malpractice & General Liability	230,710		230,710
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	178,594	113,750	64,844
2.23	Non-Allowable A & G Expenses	1,418,487	1,418,487	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		16,748	16,748
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		580,789	580,789
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		57,032	57,032
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	2,121,991		1,242,203
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	2,528,676		1,648,888
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		4,743	4,743
2.500	Subtotal: Administrative & General Recoverable Income	0		4,743
200	Total: Net Administrative & General Expenses After Recoverable Income	2,528,676		1,644,145

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	OFFICE EXP - BANK FEES	1,478
2A.2	PROFESSIONAL SERVICE	34,133
2A.3	Financing Fee - Loan Payts	95,723
2A.4	STAFF DEVELMT SUP & EXP	512
2A.5	STAFF APPRECIATION	388
2A.6	CONSULTING FEES	5,995
2A.7	Amortization exp	23,181
2A.8	Prior Year Expense	17,184
2A.100	Subtotal: Other A&G Expenses	178,594

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Detail of Non-Allowable A & G Expenses		
Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	491
2B.2	Licenses and Dues: Not Related to Resident Care	
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	68,444
2B.7	Key Person Insurance	
2B.8	Management Company Fees	241,669
2B.9	Management Consultants	
2B.10	Interest on Working Capital	11,146
2B.11	Fines, Late Fees, Penalties, including Interest	169,438
2B.12	State and Federal Income Taxes	
2B.13	Pre-Opening Expenses	
2B.14	Bad Debt Expense	147,419
2B.15	User Fee Assessment	779,880
2B.16	Other Non-Allowable A&G Expenses	
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
2B.100	Total Non-Allowable A&G Expenses	1,418,487

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	131,698		131,698
3.2	Staff Dev. Coord.: Employee Benefits	6,581		6,581
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	13,912		13,912
3.4	Staff Dev. Coord.: Purchased Service			0
3.100	Subtotal: Staff Development Coordinator Expenses	152,191		152,191
3.5	Plant Operation: Salaries	110,787		110,787
3.6	Plant Operation: Employee Benefits	5,536		5,536
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	11,703		11,703

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

3.8	Plant Operation: Purchased Service	45,046		45,046
3.9	Plant Operation: Supplies and Expenses	78,825		78,825
3.10	Plant Operation: Utilities	323,241		323,241
3.11	Plant Operation: Repairs			0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	575,138		575,138
3.13	Dietician: Salaries	16,363		16,363
3.14	Dietician: Employee Benefits	818		818
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,728		1,728
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	18,909		18,909
3.18	Dietary: Salaries	427,187		427,187
3.19	Dietary: Employee Benefits	21,345		21,345
3.20	Dietary: Payroll Taxes incl Workers Comp.	45,125		45,125
3.21	Dietary: Food	314,759		314,759
3.22	Dietary: Purchased Service	5,031		5,031
3.23	Dietary: Supplies and Expenses	1,833		1,833
3.400	Subtotal: Dietary Expenses	815,280		815,280
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	377,232		377,232
3.28	Housekeeping/Laundry: Supplies and Expenses			0
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
3.500	Subtotal: Housekeeping/Laundry Expenses	377,232		377,232
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service	900		900
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	900		900
3.36	Unit Clerk & Medical Records: Salaries	44,688		44,688

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	2,233		2,233
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,721		4,721
3.39	Unit Clerk & Medical Records: Purchased Service			0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	51,642		51,642
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	159,432		159,432
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	7,966		7,966
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	16,841		16,841
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	184,239		184,239
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
3.900	Subtotal: Behavioral Health Specialist Expenses	0		0
3.48	Social Service Worker: Salaries	138,720		138,720
3.49	Social Service Worker: Employee Benefits	6,931		6,931
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	14,653		14,653
3.51	Social Service Worker: Purchased Service	16,170		16,170
3.1000	Subtotal: Social Service Worker Expenses	176,474		176,474
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
3.1100	Subtotal: Interpreters Expenses	0		0
3.56	Indirect Restorative Therapy: Salaries	52,772		52,772
3.57	Indirect Restorative Therapy: Employee Benefits	2,637		2,637
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	5,574		5,574
3.59	Indirect Restorative Therapy: Consultants	1,030		1,030
3.60	Direct Restorative Therapy: Salaries	309,306	309,306	0

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

3.61	Direct Restorative Therapy: Benefits	48,128	48,128	0
3.62	Direct Restorative Therapy: Consultants	7,364	7,364	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	426,811		62,013
3.64	Recreational Therapy/Activities: Salaries	162,587		162,587
3.65	Recreational Therapy/Activities: Employee Benefits	8,124		8,124
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	17,175		17,175
3.67	Recreational Therapy/Activities: Purchased Service			0
3.68	Recreational Therapy/Activities: Supplies and Expenses	31,868		31,868
3.69	Recreational Therapy/Activities: Transportation		0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	219,754		219,754
3.70	Resident Care Assistant: Salaries	22,327		22,327
3.71	Resident Care Assistant: Employee Benefits	1,116		1,116
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.	2,358		2,358
3.73	Resident Care Assistant: Purchased Service			0
3.1400	Subtotal: Resident Care Assistant Expenses	25,801		25,801
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
3.1500	Subtotal: Security Expenses	0		0
3.78	Travel: Motor Vehicle Expense	712		712
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	30,000		30,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other			0
3.87	Legend Drugs	243,249	243,249	0
3.88	Personal Protective Equipment			0

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

3.89	House Supplies Not Resold	289,554		289,554
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents		0	0
3.92	Pharmacy Consultant			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	563,515		320,266
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,587,886		2,979,839
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	3,587,886		2,979,839

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	3,453	(154,577)	158,030
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		152,528	152,528
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	39,090		39,090
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	3,434		3,434
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	672,359	672,359	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	718,336		353,082
Less: Capital & Fixed Cost Expense Recoverable Income				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR			0
4.200	Subtotal: Capital & Fixed Cost Recoverable Income	0		0
400	Total: Net Capital & Fixed Cost Expenses Including Recoverable Income	718,336		353,082

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

<i>Total Combined Expenses Before Recoverable Income</i>				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	11,417,677		9,564,588
<i>Total Combined Expenses Net of Recoverable Income</i>				
Table 6		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Total Allowable Expenses
600	Total Combined Expenses Net of Recoverable Income	11,417,677		9,559,845

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES

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

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	10,323,803
1A.2	Other Revenue	734,622
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	11,058,425
1A.4	Salaries and Wages	4,106,357
1A.5	Employee Benefits	205,181
1A.6	Supplies and Other (including Payroll Taxes)	6,955,267
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	147,419
1A.9	Depreciation and Amortization Expenses	3,453
1A.200	Total Operating Expenses	11,417,677
1A.300	Income(Loss) from Operations	(359,252)
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,668
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	(357,584)
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)	(357,584)

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
1C.100	Subtotal: Cumulative Extraordinary Items	0

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
1D.100	Subtotal: Cumulative Changes in Accounting Principles	0

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	11,060,093
2.2	Total Nursing Expenses (Schedule 3)	4,582,779
2.3	Total Administrative and General Expenses (Schedule 3)	2,528,676
2.4	Total Variable Expenses (Schedule 3)	3,587,886
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	718,336
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	11,417,677
200	Cost Reported Net Income(Loss)	(357,584)

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)		(357,584)
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)		(357,584)

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	(320,684)
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	2,300
1.5	Payer Accounts Receivable	4,094,112
1.6	Less Reserve for Bad Debt	(202,368)
1.100	Subtotal: Net Patient Accounts Receivable	3,891,744
1.7	Receivable from Officers/Owners/Employees	
1.8	Receivable from Affiliates/Related Parties	840,723
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	
1.12	Prepaid Interest	
1.13	Prepaid Insurance	101,532
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	2,251
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	0
100	Total Current Assets	4,517,866

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Non-Current Fixed Assets		
Table 2		1
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	4,095
2.4	Equipment	2,764
2.5	Software/Limited Life Assets	5,799
2.6	Motor Vehicles	
200	Total Non-Current Fixed Assets	12,658

Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	168,789
3.4	Construction in Progress	482,000
3.5	Mortgage Acquisition Costs	
3.6	Accumulated Amortization of Mortgage Acquisition Costs	
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	650,789

Detail of Other Deferred Charges and Non-Current Assets		
Table 3A	1	2
Line #	Description	Account Balance
3A.1	Start Up Costs	198,589
3A.2	Start Up Costs - A/A	(29,800)
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	168,789

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Total Assets		
Table 4		1
Line #	Description	Account Balance
400	Total Assets	5,181,313

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	2,626,740
5.2	Accrued Expenses	100,799
5.3	Due to Insurance Payers	
5.4	Patient Funds Due	721,168
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	500,000
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	232,617
5.8	State and Federal Taxes Payable	21,735
5.9	Accrued Interest Payable	
5.10	Other Current Liabilities	661,922
500	Total Current Liabilities	4,864,981

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	American Express	210,596
5A.2	Security Deposit	13,289
5A.3	Due to Gas/Electric	209,000
5A.4	Due to CMS	208,830
5A.5	Vero Healthcare	20,207
5A.100	Subtotal: Other Current Liabilities	661,922

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	284,027
6.3	Other Long-Term Debt	1,484,296
600	Total Non-Current Liabilities	1,768,323

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	6,633,304

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	(1,094,407)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(357,584)
8B.5	Proprietor/Partner Drawings	
8B.100	Owner's Equity Balance: Current Year	(1,451,991)

Prior Period Adjustments

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

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:51 PM

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)	5,181,313

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land				0				0
1.2	Building				0			0	0
1.3	Improvements		4,200		4,200		(105)	(105)	4,095
1.4	Equipment		2,879		2,879		(115)	(115)	2,764
1.5	Software/Limited Life Assets	9,699	950		10,649	(1,617)	(3,233)	(4,850)	5,799
1.6	Motor Vehicles				0			0	0
100	Total	9,699	8,029	0	17,728	(1,617)	(3,453)	(5,070)	12,658

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	496,117				(7,601)	488,516				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	5,295,850				(112,775)	5,183,075	2.50%		129,577	129,577
2.5	Improvements SNF-CR	7,208		4,200			11,408	5.00%	105		105
2.6	Improvements REA-CR			500,000			500,000	5.00%		25,000	25,000
2.7	Equipment SNF-CR	53,547		2,879			56,426	10.00%	115		115

Skilled Nursing Facility Cost Report

Mill Town Health and Rehabilitation

Filing Year: 2023

Date: 09/19/2024

Time: 4:51 PM

2.8	Equipment REA-CR	5,100,000				(5,100,000)	0	10.00%			0
2.9	Software/Limited Life Assets SNF-CR	9,699		950			10,649	33.33%	3,233		3,233
2.10	Software/Limited Life Assets REA-CR						0	33.33%			0
200	Total Claimed Fixed Assets	10,962,421	0	508,029	0	(5,220,376)	6,250,074		3,453	154,577	158,030

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1975
3.2	What was the date of the most recent assessed property value of this facility?	06/02/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	4,500,750
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?	64
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	40,724
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	12,374
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	5.7
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	252,852

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(357,584)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(205,623)
200	Net Cash from Operating Activities	(563,207)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	(8,029)
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	(8,029)

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	(571,236)
500	Cash and Cash Equivalents (End of Year)	(318,384)

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

SCHEDULE 9 : LICENSURE & PATIENT STATISTICS

Bed Licensure

Table 1	1	2	3	4	5	6
Line #	DPH Licensure Issue Date	Skilled Nursing (Level I,II, & III)	Residential Care (Level IV)	Pediatric	Total Licensed Beds	Constructed Capacity
1.1	06/02/2022	124			124	130
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.	123				
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	1,470	420		1,991	366	25,202
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)						439
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,470	420	0	1,991	366	25,641

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:51 PM

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
	2,981							32,430
								0
								0
								0
								0
								0
								0
								0
	123							562
								0
								0
								0
0	3,104	0	0	0	0	0	0	32,992

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	149
3.2	0140.1	Number of MassHealth Admissions During Year	9
3.3	0150.0	Number of Discharges During Year	149
3.4	0190.0	Average Length of Stay	221
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	365,136	8,250.0	816,048	18,599.0	711,583	30,646.0
1.2	Total Overtime Wages	12,776	199.0	118,426	1,982.0	214,520	6,285.0
1.3	Total Shift Differential	13,800		28,903		59,775	
1.4	Total Other Differentials	5,085		10,508			
100	Total	396,797	8,449.0	973,885	20,581.0	985,878	36,931.0

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

Detail of Staff and Hours by Position				
Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	2	1.5	3,223.0
3.2	Plant Operations	2	1.6	3,346.0
3.3	Dietary Staff	9	9.2	19,079.0
3.4	Dietician	1	0.2	402.0
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	1	1.1	2,193.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.5	3,186.0
3.9	Social Services Staff	2	1.6	3,315.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	3	2.8	5,916.0
3.12	Restorative Therapy - Indirect Staff	1	0.7	1,415.0
3.13	Recreational Staff	4	4.0	8,326.0
3.14	Administration and Officers	1	1.0	2,082.0
3.15	Security Staff			
3.16	Clerical Staff	3	3.3	6,939.0
3.17	Director of Nurses	1	1.0	2,102.0
3.18	Registered Nurses	4	4.1	8,449.0
3.19	Licensed Practical Nurses	10	9.9	20,581.0
3.20	Certified Nurse Aides	18	17.8	36,931.0
3.21	Resident Care Assistants	1	0.6	1,271.0
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	65	61.9	128,756.0

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024

Time: 4:51 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies									
Registered Temporary Nursing Service Agencies										
4.2					641.3	50,970				
4.3	Five Star Care LLC	TSBV	587.1	45,848	819.9	62,755	165.0	6,599		
4.4	Intelycare, Inc.	TM7F	720.0	51,033	644.9	39,135	1,863.3	74,530		
4.5	Paramount Healthcare Services	TNVC	2.8	191	25.2	1,765	112.4	4,496		
4.6	Sympathy Care LLC	TGU3	46.7	3,732	1,086.1	79,179	5,121.7	204,866		
4.7	TAABIE HEALTHCARE STAFFING, LLC	TW95	227.5	17,037	714.8	55,245	7,526.0	301,040		
4.8	Other		2,122.9	142,907	3,472.6	181,908	9,614.1	384,562		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		3,707.0	260,748	7,404.8	470,957	24,402.5	976,093	0.0	0
400	Total Temporary Nursing Service Agency Expenses		3,707.0	260,748	7,404.8	470,957	24,402.5	976,093	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	Lorigan	Peter	Administrator	Administrative & General	189,880			189,880
5.2	Benjamin	Micheline	CNA	Nursing	165,301			165,301
5.3	Baker	Bob	DON	Nursing	167,391			167,391
5.4	Unaka	Sicily	LPN	Nursing	143,273			143,273
5.5	Robertson	Lori	RN	Nursing	129,154			129,154

Earnings and Compensation Disclosures									
Table 6	NOTE: This schedule is used to report the name(s) of the Owner, Partner, or Officer and disclose all salary and benefits, drawings and dividends, and other compensation as well as the accounts that were charged.								
Table 6B	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL
Partnership, Limited Liability Company (LLC)									
6B.1									0
6B.2									0
6B.3									0
									0

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										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:51 PM

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
 Filing Year: 2023

Date: 09/19/2024
 Time: 4:51 PM

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	Newburyport Bank	No	1,466,745	17,551	06/21/2022		1,484,296	8.500%	11,146
200	Total Working Capital Interest						1,484,296		11,146

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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
06/03/2024 2:00PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
06/03/2024 2:01PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
06/03/2024 2:01PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
06/03/2024 2:01PM	(4) Related Party Transactions	RelatedPartyTransactions.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	Connecticut
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:	06/03/2024

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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Skilled Nursing Facility Cost Report
Mill Town Health and Rehabilitation
Filing Year: 2023

Date: 09/19/2024
Time: 4:51 PM

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	06/03/2024
2.3	Last Name	Wheeler
2.4	First Name	Scott
2.5	Middle Name	
2.6	Title	Administrator
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