

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

SCHEDULE 1 : GENERAL INFORMATION

Facility Information

Table 1		1
Line #	Description	
1.1	Facility Name	RegalCare at Taunton
1.2	MassHealth Provider ID	110190663A
1.3	Federal Employer Tax ID	
1.4	VPN	0950976
1.5	Is the above information correct?	Yes
1.6	Facility Number	00994
1.7	This line is intentionally left blank	
1.8	Reporting Period From	09/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	68 Dean Street
1.11	City	Taunton
1.12	Zip	02780
1.13	Telephone	+1 (508) 430-6222
1.14	Is this a hospital-based nursing facility?	Yes
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.	RegalCare Management Group
1.19	List the name of the entity that holds the nursing facility license.	Regalcare at Taunton LLC
1.20	List realty company names as reported on each realty company cost report.	68 Dean Realty 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
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024
Time: 1:21 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

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

SCHEDULE 2 : REVENUE**Nursing Facility Revenue**

Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	226,032	0	226,032
1.2	Commercial Managed Care	31,450	0	31,450
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	735,918	83,466	819,384
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	1,145,134	0	1,145,134
1.7	MassHealth Managed Care	153,403	0	153,403
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	280,630	0	280,630
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	175,399	0	175,399
100	Total Nursing Facility Revenue	2,747,966	83,466	2,831,432

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**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	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	0
3.7	Interest Income	14
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	0
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	14

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	2,831,446

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	77,076		77,076
1.2	Director of Nurses: Employee Benefits	3,636	312	3,324
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	8,709		8,709
1.4	Director of Nurses Purchased Service: Per Diem	0		0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0		0
1.6	Director of Nurses Add-back (MGT-CR Sch 6)			0
1.100	Subtotal: Director of Nurses Expenses	89,421		89,109
1.7	Registered Nurses: Salaries	240,049		240,049
1.8	Registered Nurses: Employee Benefits	11,325	973	10,352
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	27,124		27,124
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	68,255	#Error	68,255
1.200	Subtotal: Registered Nurses Expenses	346,753		345,780
1.12	Licensed Practical Nurses: Salaries	193,117		193,117
1.13	Licensed Practical Nurses: Employee Benefits	9,111	783	8,328
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	21,821		21,821
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	55,893		55,893
1.300	Subtotal: Licensed Practical Nurses Expenses	279,942		279,159
1.17	Certified Nurse Aides: Salaries	532,160		532,160
1.18	Certified Nurse Aides: Employee Benefits	25,109	2,155	22,954
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	60,129		60,129
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	2,701		2,701
1.400	Subtotal: Certified Nurse Aides Expenses	620,099		617,944

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	480		480
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	480		480
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	1,336,695		1,332,472

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	1,336,695		1,332,472

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	99,895		99,895
2.2	Administration: Employee Benefits	4,713	405	4,308
2.3	Administration: Payroll Taxes incl Workers Comp.	11,288		11,288
2.4	Administration: Purchased Service	16,046		16,046
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	131,942		131,537
2.7	Clerical Staff: Salaries	33,859		33,859
2.8	Clerical Staff: Employee Benefits	1,597	137	1,460
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	3,826		3,826
2.10	Clerical Staff: Purchased Service	0		0
2.200	Subtotal: Clerical Staff Expenses	39,282		39,145
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	92,703		92,703
2.12	Office Supplies	5,759		5,759
2.13	Telecommunications (e.g. Internet, Phone)	5,567		5,567

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	9,554		9,554
2.16	Advertising: Help Wanted	300		300
2.17	Licenses and Dues: Patient Care Related Portion	0		0
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	0		0
2.20	Insurance: Malpractice & General Liability	17,373		17,373
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	16,998	5,072	11,926
2.23	Non-Allowable A & G Expenses	370,510	370,510	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)		14,071	14,071
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	518,764		157,253
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	689,988		327,935
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		0	0
2.500	Subtotal: Administrative & General Recoverable Income	0		0
200	Total: Net Administrative & General Expenses After Recoverable Income	689,988		327,935

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

Detail of Other A&G Expenses		
Table 2A	1	2
Line #	Description	Amount
2A.1	Admin Expense>Insurance Finance Charges	787
2A.2	Admin Expense>Insurance - EPLI	5,176
2A.3	Admin Expense>Surety Bond	403
2A.4	Admin Expense>Cable TV	2,556
2A.5	Admin Expense>Bank Fees	8,076
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	16,998

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	10,981
2B.2	Licenses and Dues: Not Related to Resident Care	475
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	849
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	141,572
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	68
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	28,350
2B.15	User Fee Assessment	175,055
2B.16	Other Non-Allowable A&G Expenses	13,160
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	370,510

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	37,194		37,194
3.2	Staff Dev. Coord.: Employee Benefits	1,755	151	1,604
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	4,203		4,203
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	43,152		43,001
3.5	Plant Operation: Salaries	56,916		56,916
3.6	Plant Operation: Employee Benefits	3,206	231	2,975
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,688		7,688

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

3.8	Plant Operation: Purchased Service	15,147		15,147
3.9	Plant Operation: Supplies and Expenses	9,968		9,968
3.10	Plant Operation: Utilities	71,213		71,213
3.11	Plant Operation: Repairs	5,776		5,776
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	169,914		169,683
3.13	Dietician: Salaries	32,946		32,946
3.14	Dietician: Employee Benefits	1,554	134	1,420
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,723		3,723
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	38,223		38,089
3.18	Dietary: Salaries	133,839		133,839
3.19	Dietary: Employee Benefits	9,008	542	8,466
3.20	Dietary: Payroll Taxes incl Workers Comp.	21,535		21,535
3.21	Dietary: Food	111,231		111,231
3.22	Dietary: Purchased Service	156		156
3.23	Dietary: Supplies and Expenses	9,937		9,937
3.400	Subtotal: Dietary Expenses	285,706		285,164
3.24	Housekeeping/Laundry: Salaries	94,143		94,143
3.25	Housekeeping/Laundry: Employee Benefits	5,269	382	4,887
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	12,645		12,645
3.27	Housekeeping/Laundry: Purchased Service	37,738		37,738
3.28	Housekeeping/Laundry: Supplies and Expenses	11,059		11,059
3.29	Housekeeping/Laundry: Linen and Bedding	0		0
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	160,854		160,472
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0		0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
3.600	Subtotal: QA Professional Expenses	0		0
3.36	Unit Clerk & Medical Records: Salaries	55,372		55,372

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	2,612	224	2,388
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	6,257		6,257
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	64,241		64,017
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	71,992		71,992
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,397	292	3,105
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	8,135		8,135
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	83,524		83,232
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	24,812		24,812
3.49	Social Service Worker: Employee Benefits	1,017	101	916
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	2,427		2,427
3.51	Social Service Worker: Purchased Service	10,233		10,233
3.1000	Subtotal: Social Service Worker Expenses	38,489		38,388
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	187,231	187,231	0

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

3.61	Direct Restorative Therapy: Benefits	29,989	29,989	0
3.62	Direct Restorative Therapy: Consultants	0	0	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	217,220		0
3.64	Recreational Therapy/Activities: Salaries	34,876		34,876
3.65	Recreational Therapy/Activities: Employee Benefits	1,724	141	1,583
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	4,058		4,058
3.67	Recreational Therapy/Activities: Purchased Service	1,275		1,275
3.68	Recreational Therapy/Activities: Supplies and Expenses	885		885
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	42,818		42,677
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	0		0
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	10,000		10,000
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	0		0
3.87	Legend Drugs	57,305	57,305	0
3.88	Personal Protective Equipment	0		0

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

3.89	House Supplies Not Resold	31,689		31,689
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	3,095		3,095
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	102,089		44,784
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	1,246,230		969,507
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	1,246,230		969,507

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	20,309	(68,297)	88,606
4.2	Long-Term Interest Expense SNF-CR	0		0
4.3	Long-Term Interest Expense REA-CR			0
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	12,046		12,046
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	29,879		29,879
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR	4,023		4,023
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	2,760		2,760
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	120,000	120,000	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	189,017		137,314
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	189,017		137,314

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

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	3,461,930		2,767,228
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	3,461,930		2,767,228

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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:	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

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

Other Business Expenses

Table 3					
Line / Column #	Account	Description	1 Reported	2 Non-Allowable Expenses	3 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	

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	2,831,432
1A.2	Other Revenue	14
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	2,831,446
1A.4	Salaries and Wages	1,718,246
1A.5	Employee Benefits	85,033
1A.6	Supplies and Other (including Payroll Taxes)	1,609,992
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	28,350
1A.9	Depreciation and Amortization Expenses	20,309
1A.200	Total Operating Expenses	3,461,930
1A.300	Income(Loss) from Operations	(630,484)
	Non-Operating Income and Expenses	
1A.10	Interest Income	
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	(630,484)
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)	(630,484)

Skilled Nursing Facility Cost Report
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024
Time: 1:21 PM

<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

Skilled Nursing Facility Cost Report
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	2,831,446
2.2	Total Nursing Expenses (Schedule 3)	1,336,695
2.3	Total Administrative and General Expenses (Schedule 3)	689,988
2.4	Total Variable Expenses (Schedule 3)	1,246,230
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	189,017
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	3,461,930
200	Cost Reported Net Income(Loss)	(630,484)

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)		(630,484)
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)		(630,484)

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	86,620
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	1,716,629
1.6	Less Reserve for Bad Debt	(28,350)
1.100	Subtotal: Net Patient Accounts Receivable	1,688,279
1.7	Receivable from Officers/Owners/Employees	123,816
1.8	Receivable from Affiliates/Related Parties	0
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	148,057
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	6,980
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	0
100	Total Current Assets	2,053,752

Skilled Nursing Facility Cost Report
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024
Time: 1:21 PM

<i>Detail of Other Current Assets</i>		
Table 1A	1	2
Line #	Description	Account Balance
1A.1		
1A.2		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	0
<i>Non-Current Fixed Assets</i>		
Table 2		1
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	12,169
2.4	Equipment	9,533
2.5	Software/Limited Life Assets	47,967
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	69,669

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

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	22,080
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	0
300	Total Non-Current Assets	22,080

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1	Deferred Financing Costs	24,840
3A.2	Accumulated Amortization>Deferred Financing Costs	(2,760)
3A.3		
3A.4		
3A.5		
3A.6		
3A.7		
3A.8		
3A.9		
3A.10		
3A.100	Subtotal: Other Deferred Charges and Non-Current Assets	22,080

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,145,501

Skilled Nursing Facility Cost Report
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024
Time: 1:21 PM

Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	637,288
5.2	Accrued Expenses	65,314
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	1,370,572
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	0
5.7	Accrued Salaries and Payroll Liabilities	394,758
5.8	State and Federal Taxes Payable	0
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	308,053
500	Total Current Liabilities	2,775,985

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Current Payables>Misc. PR Deduction	8,519
5A.2	Current Payables>Garnishments W/H	1,348
5A.3	Accrued Expenses>Workers Comp	182,123
5A.4	Accrued Expenses>Health Insurance	65,904
5A.5	Accrued Expenses	50,159
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	308,053

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

Non-Current Liabilities

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

Total Liabilities

Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	2,775,985

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)	0
8B.3	Capital Contributions During the Year	0
8B.4	SNF-CR Net Income/(Loss)	(630,484)
8B.5	Proprietor/Partner Drawings	0
8B.100	Owner's Equity Balance: Current Year	(630,484)

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
RegalCare at Taunton
 Filing Year: 2022

Date: 01/11/2024
 Time: 1:21 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)	2,145,501

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	0	0				0
1.2	Building		0		0	0	0	0	0
1.3	Improvements	0	12,258	0	12,258	0	(89)	(89)	12,169
1.4	Equipment	0	9,861		9,861	0	(328)	(328)	9,533
1.5	Software/Limited Life Assets	0	67,859	0	67,859	0	(19,892)	(19,892)	47,967
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	Total	0	89,978	0	89,978	0	(20,309)	(20,309)	69,669

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0	0	0	0	0	0				
2.2	Land REA-CR	0	0	482,098	0	0	482,098				
2.3	Building SNF-CR	0	0	0	0	0	0		0	0	0
2.4	Building REA-CR	0	0	2,731,891	0	0	2,731,891	2.50%		68,297	68,297
2.5	Improvements SNF-CR	0	0	12,258	0	0	12,258	5.00%	89	0	89
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	0	0	9,861	0	0	9,861	10.00%	328	0	328

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

2.8	Equipment REA-CR	0	0	0	0	0	0	10.00%		0	0
2.9	Software/Limited Life Assets SNF-CR	0	0	67,859	0	0	67,859	33.33%	19,892	0	19,892
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
200	Total Claimed Fixed Assets	0	0	3,303,967	0	0	3,303,967		20,309	68,297	88,606

General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1900
3.2	What was the date of the most recent assessed property value of this facility?	01/01/2022
3.3	What was the value from the most recent municipal property assessment for this facility?	4,086,100
3.4	Was there a change of ownership of this facility during the reporting period?	Yes
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?	48
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	25,678
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	21,421
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	#Error
3.10	What is the total acreage of the facility site?	8.1
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

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

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	Sale of Nursing Facility to Unrelated Third Party	09/01/2022	National HealthCare Corporation	Eliyahu Mirlis	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)	6,293,376
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(6,296,734)
200	Net Cash from Operating Activities	(3,358)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	89,978
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	89,978

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	86,620
500	Cash and Cash Equivalents (End of Year)	86,620

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	09/01/2022	89			89	100
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.	89				
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	682	61		1,161		5,701
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)	4					63
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	686	61	0	1,161	0	5,764

Skilled Nursing Facility Cost Report
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024
Time: 1:21 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
628							562	8,795
								0
								0
								0
								0
								0
								0
								0
								0
								67
								0
								0
								0
628	0	0	0	0	0	0	562	8,862

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

Patient Statistics - Summary			
Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	63
3.2	0140.1	Number of MassHealth Admissions During Year	4
3.3	0150.0	Number of Discharges During Year	64
3.4	0190.0	Average Length of Stay	138
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	37
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	35

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

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

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	240,049	8,038.0	193,117	9,220.0	532,160	39,078.0
1.2	Total Overtime Wages						
1.3	Total Shift Differential						
1.4	Total Other Differentials						
100	Total	240,049	8,038.0	193,117	9,220.0	532,160	39,078.0

Detail of Nursing Services Shift Differentials

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	4.00	4.00	2.00	7.00	7.00
2.2	Licensed Practical Nurses	4.00	4.00	2.00	7.00	7.00
2.3	Certified Nurse Aides	4.00	4.00	2.00	7.00	7.00

Skilled Nursing Facility Cost Report
RegalCare at Taunton
Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	1	1.2	864.0
3.2	Plant Operations	2	2.0	1,395.0
3.3	Dietary Staff	9	9.4	6,545.0
3.4	Dietician	1	1.0	696.0
3.5	Housekeeping/Laundry Staff	7	7.4	5,142.0
3.6	Unit Clerk & Medical Records Staff	4	3.9	2,690.0
3.7	Quality Assurance		0.0	
3.8	MMQ Nurses and MDS Coordinator	2	1.9	1,339.0
3.9	Social Services Staff	1	1.5	1,033.0
3.10	Interpreters		0.0	
3.11	Restorative Therapy - Direct Staff		0.0	
3.12	Restorative Therapy - Indirect Staff		0.0	
3.13	Recreational Staff	2	2.4	1,687.0
3.14	Administration and Officers	1	0.9	656.0
3.15	Security Staff		0.0	
3.16	Clerical Staff	4	3.9	2,710.0
3.17	Director of Nurses	2	2.2	1,502.0
3.18	Registered Nurses	12	11.5	8,038.0
3.19	Licensed Practical Nurses	13	13.2	9,220.0
3.20	Certified Nurse Aides	56	56.1	39,078.0
3.21	Resident Care Assistants		0.0	
3.22	Behavioral Health Specialist Staff		0.0	
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	117	118.7	82,595.0

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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			#Error						
-----	---	--	--	--------	--	--	--	--	--	--

Registered Temporary Nursing Service Agencies

4.2	CONNECTRN INC	TGKV	826.5	62,726	593.8	41,400				
4.3	MAS Medical Staffing (Springfield)	TTE4			167.7	10,900	29.0	1,306		
4.4			102.9	5,529	42.6	3,593	15.0	1,395		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		929.4	68,255	804.1	55,893	44.0	2,701	0.0	0
400	Total Temporary Nursing Service Agency Expenses		929.4	68,255	804.1	55,893	44.0	2,701	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	Akin	Bethany	DON	Nursing	54,564			54,564		
5.2	Medeiros	Tayler	RN	Nursing	47,668			47,668		
5.3	Chaves	Jose	Maintenance Dir.	Administrative & General	38,396			38,396		
5.4	Rice	Lisa	Administrator	Administrative & General	35,500			35,500		
5.5	Exat	Raphaella	Regional RN	Nursing	35,077			35,077		

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

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
100	TOTALS								0	0

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
					0				0
					0		0	0	0

Skilled Nursing Facility Cost Report**RegalCare at Taunton**

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

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

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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
08/09/2023 4:02PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/09/2023 4:02PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/09/2023 4:02PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/09/2023 4:02PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico

Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 PM

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:	08/23/2023

Please note this button does not submit the Cost Report for CHIA review, and is solely for your internal review purposes.

If the report needs to be unlocked by the Preparer, uncheck the attestation box on Line 1.11 and click the Save and Validate button.

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Skilled Nursing Facility Cost Report

RegalCare at Taunton

Filing Year: 2022

Date: 01/11/2024

Time: 1:21 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	08/30/2023
2.3	Last Name	Mirlis
2.4	First Name	Eli
2.5	Middle Name	
2.6	Title	Owner
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