

Skilled Nursing Facility Cost Report**ROYAL FAIRHAVEN NURSING CTR**

Filing Year: 2022

Date: 11/28/2023

Time: 10:10 AM

SCHEDULE 1 : GENERAL INFORMATION**Facility Information**

Table 1		1
Line #	Description	
1.1	Facility Name	ROYAL FAIRHAVEN NURSING AND REHAB CTR
1.2	MassHealth Provider ID	110074864A
1.3	Federal Employer Tax ID	208889035
1.4	VPN	0940119
1.5	Is the above information correct?	Yes
1.6	Facility Number	00933
1.7	This line is intentionally left blank	
1.8	Reporting Period From	01/01/2022
1.9	Reporting Period To	12/31/2022
1.10	Street Address	184 Main Street
1.11	City	Fairhaven
1.12	Zip	02719
1.13	Telephone	+1 (508) 997-3193
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	Other For-Profit
1.18	List the name of the management company as reported on the management company cost report.	Mamary, Inc.
1.19	List the name of the entity that holds the nursing facility license.	Royal Fairhaven Nursing and Rehab Center
1.20	List realty company names as reported on each realty company cost report.	Captain Nichols Realty Trust
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

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Contact Information		
Table 2		1
Line #	Description	
2.1	Contact Person Name	Matthew S. Bovolack
2.2	Nursing Facility or Firm Name	Marcum LLP
2.3	Title	Principal
2.4	Street Address	555 Long Wharf Drive
2.5	City	New Haven
2.6	State	Connecticut
2.7	Zip Code	06511
2.8	Phone Number	+1 (203) 781-2680
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) 781-2680
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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Owner Business Information

Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.

Table 4	1	2	3	4	5	6
Line #	Service Type	Company Name	MassHealth Provider ID	Direct Owner/Partner Names	Indirect Owner/Partner Names	Parent Organization Names
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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SCHEDULE 2 : REVENUE

Nursing Facility Revenue				
Table 1		1	2	3
Line #	Payer	Routine Revenue	Ancillary Revenue	Total Revenue
1.1	Private Pay	462,528	0	462,528
1.2	Commercial Managed Care	486,159	121,353	607,512
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,201,402	71,043	1,272,445
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	3,352,034	0	3,352,034
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	2,166,609	0	2,166,609
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	793,845	0	793,845
1.13	DTA & EAEDC	0	0	0
1.14	Veteran's Affairs & Other Public	0	0	0
1.15	Other Payer Revenue	0	0	0
100	Total Nursing Facility Revenue	8,462,577	192,396	8,654,973

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

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Other Nursing Facility Revenue

Table 3		1
Line #	Description	Revenue
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	690,817
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	24,810
3.7	Interest Income	107
3.8	Nurses' Aide Training Revenue	(226)
3.9	Administrative and General Recoverable Revenue	24,260
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	739,768

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)	COVID - Medicaid Testing Reimbursement	235,055
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - HHS Phase 4	194,366
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - Medicaid Supplemental Payments 2022	193,881
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - Medicaid Recruitment & Retention	55,471
4.5	Other Endowment and Non-Recoverable Revenue		12,044
400	Total Endowment and Non-Recoverable Revenue		690,817

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Total Revenue		
Table 5		1
Line #	Description	Total
500	Total Revenue	9,394,741

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SCHEDULE 3 : EXPENSES

Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	117,638		117,638
1.2	Director of Nurses: Employee Benefits	3,113	151	2,962
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,006		13,006
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	133,757		133,606
1.7	Registered Nurses: Salaries	351,346		351,346
1.8	Registered Nurses: Employee Benefits	9,298	450	8,848
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	38,845		38,845
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	30,222	#Error	30,222
1.200	Subtotal: Registered Nurses Expenses	429,711		429,261
1.12	Licensed Practical Nurses: Salaries	1,111,375		1,111,375
1.13	Licensed Practical Nurses: Employee Benefits	29,413	1,425	27,988
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	122,873		122,873
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	14,887		14,887
1.300	Subtotal: Licensed Practical Nurses Expenses	1,278,548		1,277,123
1.17	Certified Nurse Aides: Salaries	1,216,000		1,216,000
1.18	Certified Nurse Aides: Employee Benefits	32,181	1,559	30,622
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	134,441		134,441
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	46,742		46,742
1.400	Subtotal: Certified Nurse Aides Expenses	1,429,364		1,427,805

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	2,100	2,100	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	2,100		0
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,273,480		3,267,795

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		(226)	(226)
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		(226)
100	Total: Net Nursing Expenses Including Recoverable Income	3,273,480		3,268,021

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	127,548		127,548
2.2	Administration: Employee Benefits	3,376	163	3,213
2.3	Administration: Payroll Taxes incl Workers Comp.	14,102		14,102
2.4	Administration: Purchased Service	0		0
2.5	Officers: Total Compensation	0	0	0
2.6	Management Company Administration Add-Back (MGT-CR Sch. 6)			0
2.100	Subtotal: Administration & Officers Expenses	145,026		144,863
2.7	Clerical Staff: Salaries	203,646		203,646
2.8	Clerical Staff: Employee Benefits	5,390	261	5,129
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	22,515		22,515
2.10	Clerical Staff: Purchased Service	2,414		2,414
2.200	Subtotal: Clerical Staff Expenses	233,965		233,704
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	115,298		115,298
2.12	Office Supplies	23,069		23,069
2.13	Telecommunications (e.g. Internet, Phone)	51,314		51,314

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,828		3,828
2.16	Advertising: Help Wanted	11,447		11,447
2.17	Licenses and Dues: Patient Care Related Portion	8,698	1,119	7,579
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	25,134		25,134
2.20	Insurance: Malpractice & General Liability	8,123		8,123
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	29,952	12,768	17,184
2.23	Non-Allowable A & G Expenses	1,183,315	1,183,315	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		75,445	75,445
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		243,638	243,638
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		14,765	14,765
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
2.300	Subtotal: Other Administrative and General Expenses	1,460,178		596,824
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,839,169		975,391
Less: Administrative & General Recoverable Income				
2.29	A & G Recoverable Income		24,260	24,260
2.500	Subtotal: Administrative & General Recoverable Income	0		24,260
200	Total: Net Administrative & General Expenses After Recoverable Income	1,839,169		951,131

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Detail of Other A&G Expenses

Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Service Charges	20,044
2A.2	Professional Fees	9,220
2A.3	Miscellaneous	493
2A.4	COVID-19 - Hotels & Meals	195
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	29,952

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	300
2B.2	Licenses and Dues: Not Related to Resident Care	0
2B.3	Accounting: Appeal Service	0
2B.4	Legal: Appeal Service and DALA Filing Fees	0
2B.5	Legal: Resident Care	0
2B.6	Legal: Other	17,048
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	471,000
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	17,701
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	130,175
2B.15	User Fee Assessment	547,091
2B.16	Other Non-Allowable A&G Expenses	0
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	1,183,315

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	58,184		58,184
3.2	Staff Dev. Coord.: Employee Benefits	1,540	75	1,465
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	6,433		6,433
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	66,157		66,082
3.5	Plant Operation: Salaries	68,109		68,109
3.6	Plant Operation: Employee Benefits	1,803	87	1,716
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,530		7,530

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3.8	Plant Operation: Purchased Service	137,217		137,217
3.9	Plant Operation: Supplies and Expenses	60,355		60,355
3.10	Plant Operation: Utilities	170,394		170,394
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
3.200	Subtotal: Plant Operation Expenses	445,408		445,321
3.13	Dietician: Salaries	30,363		30,363
3.14	Dietician: Employee Benefits	804	39	765
3.15	Dietician: Payroll Taxes incl Workers Comp.	3,357		3,357
3.16	Dietician: Purchased Service	125		125
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	34,649		34,610
3.18	Dietary: Salaries	319,295		319,295
3.19	Dietary: Employee Benefits	8,450	409	8,041
3.20	Dietary: Payroll Taxes incl Workers Comp.	35,301		35,301
3.21	Dietary: Food	227,254		227,254
3.22	Dietary: Purchased Service	1,066		1,066
3.23	Dietary: Supplies and Expenses	35,241		35,241
3.400	Subtotal: Dietary Expenses	626,607		626,198
3.24	Housekeeping/Laundry: Salaries	328,549		328,549
3.25	Housekeeping/Laundry: Employee Benefits	8,695	421	8,274
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	36,324		36,324
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	23,171		23,171
3.29	Housekeeping/Laundry: Linen and Bedding	10,444		10,444
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	407,183		406,762
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	41,562		41,562

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3.37	Unit Clerk & Medical Records: Employee Benefits	1,100	53	1,047
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,595		4,595
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	47,257		47,204
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	122,488		122,488
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	3,242	157	3,085
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	13,542		13,542
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	139,272		139,115
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	74,144		74,144
3.49	Social Service Worker: Employee Benefits	1,962	95	1,867
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	8,197		8,197
3.51	Social Service Worker: Purchased Service	5,923		5,923
3.1000	Subtotal: Social Service Worker Expenses	90,226		90,131
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	119,190		119,190
3.60	Direct Restorative Therapy: Salaries	0	0	0

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3.61	Direct Restorative Therapy: Benefits	0	0	0
3.62	Direct Restorative Therapy: Consultants	306,002	306,002	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	425,192		119,190
3.64	Recreational Therapy/Activities: Salaries	174,380		174,380
3.65	Recreational Therapy/Activities: Employee Benefits	4,615	224	4,391
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	19,279		19,279
3.67	Recreational Therapy/Activities: Purchased Service	6,615		6,615
3.68	Recreational Therapy/Activities: Supplies and Expenses	3,389		3,389
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	208,278		208,054
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	1,611		1,611
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	24,000		24,000
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	240		240
3.87	Legend Drugs	205,125	205,125	0
3.88	Personal Protective Equipment	19,373		19,373

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3.89	House Supplies Not Resold	229,386		229,386
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	17,580		17,580
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	497,315		292,190
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	2,987,544		2,474,857
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	2,987,544		2,474,857

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Capital & Fixed Cost Expenses

Table 4		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
4.1	Depreciation Expense	5,979	(25,559)	31,538
4.2	Long-Term Interest Expense SNF-CR	9,118		9,118
4.3	Long-Term Interest Expense REA-CR		(192,774)	(192,774)
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR	0		0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	0		0
4.7	Building Insurance Expense REA-CR		(11,219)	(11,219)
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		(94,495)	(94,495)
4.10	Personal Property Tax Expense SNF-CR	741		741
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	42,887		42,887
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	448,285	448,285	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	507,010		(214,204)
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	507,010		(214,204)

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Total Combined Expenses Before Recoverable Income				
Table 5		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
500	Total Combined Expenses Before Recoverable Income	8,607,203		6,503,839
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	8,607,203		6,479,805

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

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

Other Business Revenue

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

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Other Business Expenses

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

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

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	8,654,973
1A.2	Other Revenue	739,661
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	9,394,634
1A.4	Salaries and Wages	4,344,627
1A.5	Employee Benefits	114,982
1A.6	Supplies and Other (including Payroll Taxes)	4,011,440
1A.7	Interest Expense	
1A.8	Provision for Bad Debt	130,175
1A.9	Depreciation and Amortization Expenses	5,979
1A.200	Total Operating Expenses	8,607,203
1A.300	Income(Loss) from Operations	787,431
	Non-Operating Income and Expenses	
1A.10	Interest Income	107
1A.11	Investment Income	0
1A.12	Realized Gain(Loss) from Investments	0
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	0
1A.14	Other Non-Operating Income(Expense)	0
1A.400	Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles	787,538
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	
1A.500	Financial Statement Net Income(Loss)	787,538

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

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

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Cost Reported Statement of Operations		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	9,394,741
2.2	Total Nursing Expenses (Schedule 3)	3,273,480
2.3	Total Administrative and General Expenses (Schedule 3)	1,839,169
2.4	Total Variable Expenses (Schedule 3)	2,987,544
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	507,010
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	8,607,203
200	Cost Reported Net Income(Loss)	787,538

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)		787,538
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)		787,538

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	770,042
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	1,383,797
1.6	Less Reserve for Bad Debt	(309,787)
1.100	Subtotal: Net Patient Accounts Receivable	1,074,010
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	444,146
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	6,725
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	4,484
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	23,198
100	Total Current Assets	2,322,605

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Detail of Other Current Assets		
Table 1A	1	2
Line #	Description	Account Balance
1A.1	Escrow - Replacement Reserve	12,900
1A.2	Due to Third Party	10,298
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	23,198
Non-Current Fixed Assets		
Table 2	1	2
Line #	Description	Account Balance
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	0
2.4	Equipment	30,999
2.5	Software/Limited Life Assets	776
2.6	Motor Vehicles	0
200	Total Non-Current Fixed Assets	31,775

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Other Non-Current Assets		
Table 3		1
Line #	Description	Account Balance
3.1	Long-Term Investments	0
3.2	Non-Current Assets Whose Use is Limited	0
3.3	Other Deferred Charges and Non-Current Assets	0
3.4	Construction in Progress	64,260
3.5	Mortgage Acquisition Costs	13,240
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
3.100	Net Mortgage Acquisition Costs	13,240
300	Total Non-Current Assets	77,500

Detail of Other Deferred Charges and Non-Current Assets

Table 3A	1	2
Line #	Description	Account Balance
3A.1		
3A.2		
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	0

Total Assets

Table 4		1
Line #	Description	Account Balance
400	Total Assets	2,431,880

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	268,604
5.2	Accrued Expenses	245,868
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	(4,459)
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	78,591
5.7	Accrued Salaries and Payroll Liabilities	144,736
5.8	State and Federal Taxes Payable	16,430
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	24,955
500	Total Current Liabilities	774,725

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Due to Medicaid	24,955
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	24,955

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	74,909
6.2	Due to Related Parties, Subsidiaries, and Affiliates	0
6.3	Other Long-Term Debt	0
600	Total Non-Current Liabilities	74,909

Total Liabilities		
Table 7		1
Line #	Description	Account Balance
700	Total Liabilities	849,634

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

Table 8						
Table 8C		1	2	3	4	5
Corporation						
Line #	Description	Capital Stock	Treasury Stock	Additional Paid-in	Retained Earnings	Total
8C.1	Owner's Equity Balance: Prior Year	0	0	0	794,708	794,708
8C.2	Prior Period Adjustment(s)				0	0
8C.3	Sale of Capital Stock	0				0
8C.4	Purchase or Sale Treasury Stock		0			0
8C.5	Additional Paid-in Capital			0		0
8C.6	SNF-CR Net Income/(Loss)				787,538	787,538
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	0	1,582,246	1,582,246

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

Table 8D	1	2
Line #	Description	Amount
8D.1		
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	0

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)	2,431,880

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0			0				0
1.2	Building	0			0	0	0	0	0
1.3	Improvements	0			0	0	0	0	0
1.4	Equipment	44,283			44,283	(8,856)	(4,428)	(13,284)	30,999
1.5	Software/Limited Life Assets	4,654			4,654	(2,327)	(1,551)	(3,878)	776
1.6	Motor Vehicles	0			0	0	0	0	0
100	Total	48,937	0	0	48,937	(11,183)	(5,979)	(17,162)	31,775

Claimed Fixed Assets

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

Table 2		1	2	3	4	5	6	7	8	9	10
Line #	Description	Allowable Cost Basis Beginning Balance	Claimed Additions From Renovations (DON)	Claimed Other Additions	Claimed Deletions From Renovations (DON)	Claimed Other Deletions	Allowable Cost Basis Ending Balance	Depreciation %	Financial Statement Depreciation Expense	Non-Allowable Expenses and Add-backs	Claimed Net Depreciation Expense
2.1	Land SNF-CR	0					0				
2.2	Land REA-CR	120,000					120,000				
2.3	Building SNF-CR	0					0		0		0
2.4	Building REA-CR	319,940					319,940			7,999	7,999
2.5	Improvements SNF-CR	712,113					712,113	5.00%	0		0
2.6	Improvements REA-CR	7,468		13,859			21,327	5.00%		1,066	1,066
2.7	Equipment SNF-CR	569,163					569,163	10.00%	4,428		4,428
2.8	Equipment REA-CR	136,649		6,534			143,183	10.00%		14,318	14,318

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2.9	Software/Limited Life Assets SNF-CR	3,865					3,865	33.33%	1,551		1,551
2.10	Software/Limited Life Assets REA-CR	6,534					6,534	33.33%		2,176	2,176
200	Total Claimed Fixed Assets	1,875,732	0	20,393	0	0	1,896,125		5,979	25,559	31,538

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?	01/01/2023
3.3	What was the value from the most recent municipal property assessment for this facility?	3,048,400
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?	35
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	20,879
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	11,817
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	1.5
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

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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)	928,127

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	787,538
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(945,623)
200	Net Cash from Operating Activities	(158,085)

Cash Flows from Investing Activities

Table 3		1
Line #	Description	Reported
3.1	Capital Expenditures	0
3.2	Cash Flows from Other Investing Activities	
300	Net Cash from Investing Activities	0

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	(74,996)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(74,996)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(233,081)
500	Cash and Cash Equivalents (End of Year)	695,046

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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	05/02/2021	107			107	107
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.	69				
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	1,178	1,090		1,784		14,387
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)	15	4		8		203
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	1,193	1,094	0	1,792	0	14,590

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of-State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	8,074							26,513
								0
								0
								0
								0
								0
								0
								0
	144							374
								0
								0
								0
0	8,218	0	0	0	0	0	0	26,887

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	104
3.2	0140.1	Number of MassHealth Admissions During Year	2
3.3	0150.0	Number of Discharges During Year	102
3.4	0190.0	Average Length of Stay	264
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	107
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	42

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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	308,946	7,787.0	932,828	26,621.0	1,040,857	50,561.0
1.2	Total Overtime Wages	33,757	551.0	136,812	2,477.0	116,891	3,649.0
1.3	Total Shift Differential	6,109		37,172		57,953	
1.4	Total Other Differentials	2,534		4,563		299	
100	Total	351,346	8,338.0	1,111,375	29,098.0	1,216,000	54,210.0

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	2.00	3.00	1.50	3.50	4.50
2.2	Licensed Practical Nurses	2.00	3.00	1.50	3.50	4.50
2.3	Certified Nurse Aides	0.75	0.75	1.00	1.70	1.75

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Detail of Staff and Hours by Position

Table 3		1	2	3
Line #	Description	Number of Staff	Total Full Time Equivalents	Total Hours
3.1	Staff Development	1	0.6	1,194.0
3.2	Plant Operations	1	1.1	2,201.0
3.3	Dietary Staff	8	7.6	15,821.0
3.4	Dietician	1	0.3	683.0
3.5	Housekeeping/Laundry Staff	9	9.0	18,708.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,162.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.4	2,986.0
3.9	Social Services Staff	1	0.8	1,751.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	5	5.0	10,366.0
3.14	Administration and Officers	1	1.0	2,086.0
3.15	Security Staff			
3.16	Clerical Staff	3	3.4	7,154.0
3.17	Director of Nurses	1	1.0	2,063.0
3.18	Registered Nurses	4	4.0	8,338.0
3.19	Licensed Practical Nurses	14	14.0	29,098.0
3.20	Certified Nurse Aides	26	26.1	54,210.0
3.21	Resident Care Assistants			
3.22	Behavioral Health Specialist Staff			
3.23	This line is intentionally left blank			
3.24	This line is intentionally left blank			
300	Total	77	76.4	158,821.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges

Unregistered Temporary Nursing Service Agencies

4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
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Registered Temporary Nursing Service Agencies

4.2	Norton and Associates Inc	TOWP	406.5	30,222	241.0	14,887	895.4	31,941		
4.3							510.4	14,801		
4.4										
4.200	Subtotal: Registered Temporary Nursing Service Agencies		406.5	30,222	241.0	14,887	1,405.8	46,742	0.0	0
400	Total Temporary Nursing Service Agency Expenses		406.5	30,222	241.0	14,887	1,405.8	46,742	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	Stewart-Melo	Christine	Executive Director	Administrative & General	138,327			138,327		
5.2	Oden	Christine	Director of Nursing	Nursing	127,892			127,892		
5.3	Dozier	Julie	LPN	Nursing	124,141			124,141		
5.4	Love	Julia Elaine	RN	Nursing	120,347			120,347		
5.5	Bachand	Carol Sally	LPN	Nursing	119,670			119,670		

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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 6C	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Dividends	Other Compensation	TOTAL
Corporation									
6C.1									0
6C.2									0
6C.3									0
6C.4									0
6C.5									0
6C.6									0
									0

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date 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	1st Mortgage	Roland Trust	No	11/27/20 17	11/27/2027	120	7,010	500,000	13,240	0
100	TOTALS								13,240	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
228,496		74,996			153,500	4.900%	9,118		9,118
					153,500		9,118	0	9,118

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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				0		9,118
200	Total Working Capital Interest						0		9,118

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SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

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

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

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

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

Note: If A or B is selected, providers need to upload financial statements and MUST use the file name "Financial Statements". If C is selected, an upload is not required.

File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
07/31/2023 3:44PM	(1) Footnotes and Explanations	FootnotesandExplanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
07/31/2023 3:45PM	(3) Related Party Debt	RelatedPartyDebt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/02/2023 9:47AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	James DErrico
08/02/2023 9:47AM	(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) 781-2680
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:	08/10/2023

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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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	08/15/2023
2.3	Last Name	Mamary
2.4	First Name	James
2.5	Middle Name	S.
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