

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

Filing Year: 2023

Date: 03/05/2025

Time: 11:27 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	01/01/2023
1.9	Reporting Period To	12/31/2023
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) 781-9680
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)

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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	761,007	0	761,007
1.2	Commercial Managed Care	546,101	133,325	679,426
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	1,206,885	94,963	1,301,848
1.5	Medicare Managed Care (Part C)	0	0	0
1.6	MassHealth Fee-for-Service	3,492,310	0	3,492,310
1.7	MassHealth Managed Care	0	0	0
1.8	Senior Care Options	2,333,263	0	2,333,263
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	810,130	0	810,130
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	9,149,696	228,288	9,377,984

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	379,709
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	(10,835)
3.7	Interest Income	1,593
3.8	Nurses' Aide Training Revenue	(76)
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	370,391

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	39,888
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID - ERTC	339,821
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		379,709

Total Revenue

Table 5		1
Line #	Description	Total
500	Total Revenue	9,748,375

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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	124,224		124,224
1.2	Director of Nurses: Employee Benefits	3,666	190	3,476
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,690		13,690
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	141,580		141,390
1.7	Registered Nurses: Salaries	352,287		352,287
1.8	Registered Nurses: Employee Benefits	10,397	539	9,858
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	38,823		38,823
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	72,699	#Error	72,699
1.200	Subtotal: Registered Nurses Expenses	474,206		473,667
1.12	Licensed Practical Nurses: Salaries	1,043,874		1,043,874
1.13	Licensed Practical Nurses: Employee Benefits	30,809	1,598	29,211
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	115,037		115,037
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	14,086		14,086
1.300	Subtotal: Licensed Practical Nurses Expenses	1,203,806		1,202,208
1.17	Certified Nurse Aides: Salaries	1,186,708		1,186,708
1.18	Certified Nurse Aides: Employee Benefits	35,024	1,815	33,209
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	130,778		130,778
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	75,620		75,620
1.400	Subtotal: Certified Nurse Aides Expenses	1,428,130		1,426,315

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1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	2,880	2,000	880
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	2,880		880
1.600	Subtotal: Total Nursing Expenses Before Recoverable Income	3,250,602		3,244,460

Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		(76)	(76)
1.700	Subtotal: Nursing & Director of Nursing Recoverable Income	0		(76)
100	Total: Net Nursing Expenses Including Recoverable Income	3,250,602		3,244,536

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	141,070		141,070
2.2	Administration: Employee Benefits	4,164	216	3,948
2.3	Administration: Payroll Taxes incl Workers Comp.	15,546		15,546
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	160,780		160,564
2.7	Clerical Staff: Salaries	215,668	2,322	213,346
2.8	Clerical Staff: Employee Benefits	6,365	395	5,970
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	23,767	256	23,511
2.10	Clerical Staff: Purchased Service	2,954		2,954
2.200	Subtotal: Clerical Staff Expenses	248,754		245,781
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	101,633		101,633
2.12	Office Supplies	18,696		18,696
2.13	Telecommunications (e.g. Internet, Phone)	47,477		47,477

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	3,898		3,898
2.16	Advertising: Help Wanted	73		73
2.17	Licenses and Dues: Patient Care Related Portion	6,307	110	6,197
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	8,431		8,431
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	15,279	15,271	8
2.23	Non-Allowable A & G Expenses	1,274,011	1,274,011	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		68,993	68,993
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		373,713	373,713
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		16,509	16,509
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	1,475,805		645,628
2.400	Subtotal: Total Administrative and General Expenses Before Recoverable Income	1,885,339		1,051,973
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	1,885,339		1,051,973

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<i>Detail of Other A&G Expenses</i>		
Table 2A	1	2
Line #	Description	Amount
2A.1	Bank Service Charges	29
2A.2	Professional Fees	15,250
2A.3		
2A.4		
2A.5		
2A.6		
2A.7		
2A.8		
2A.9		
2A.10		
2A.100	Subtotal: Other A&G Expenses	15,279

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Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	178
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	20,220
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	470,000
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	0
2B.11	Fines, Late Fees, Penalties, including Interest	25,279
2B.12	State and Federal Income Taxes	28,000
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	144,683
2B.15	User Fee Assessment	579,928
2B.16	Other Non-Allowable A&G Expenses	5,723
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	1,274,011

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	54,029		54,029
3.2	Staff Dev. Coord.: Employee Benefits	1,595	83	1,512
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	5,954		5,954
3.4	Staff Dev. Coord.: Purchased Service	0		0
3.100	Subtotal: Staff Development Coordinator Expenses	61,578		61,495
3.5	Plant Operation: Salaries	70,597		70,597
3.6	Plant Operation: Employee Benefits	2,084	108	1,976
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	7,780		7,780

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3.8	Plant Operation: Purchased Service	406,555		406,555
3.9	Plant Operation: Supplies and Expenses	39,077		39,077
3.10	Plant Operation: Utilities	160,536		160,536
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	686,629		686,521
3.13	Dietician: Salaries	12,145		12,145
3.14	Dietician: Employee Benefits	358	19	339
3.15	Dietician: Payroll Taxes incl Workers Comp.	1,338		1,338
3.16	Dietician: Purchased Service	9,480		9,480
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
3.300	Subtotal: Dietician Expenses	23,321		23,302
3.18	Dietary: Salaries	144,210		144,210
3.19	Dietary: Employee Benefits	4,256	221	4,035
3.20	Dietary: Payroll Taxes incl Workers Comp.	15,892		15,892
3.21	Dietary: Food	259,149		259,149
3.22	Dietary: Purchased Service	280,193		280,193
3.23	Dietary: Supplies and Expenses	34,019		34,019
3.400	Subtotal: Dietary Expenses	737,719		737,498
3.24	Housekeeping/Laundry: Salaries	148,352		148,352
3.25	Housekeeping/Laundry: Employee Benefits	4,379	227	4,152
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	16,349		16,349
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	18,905		18,905
3.29	Housekeeping/Laundry: Linen and Bedding	3,692		3,692
3.30	Housekeeping/Laundry: Special Cleaning	0		0
3.500	Subtotal: Housekeeping/Laundry Expenses	191,677		191,450
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	42,761		42,761

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3.37	Unit Clerk & Medical Records: Employee Benefits	1,262	65	1,197
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,712		4,712
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
3.700	Subtotal: Unit Clerk and Medical Record Expenses	48,735		48,670
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	136,271		136,271
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	4,022	209	3,813
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	15,017		15,017
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	1,163		1,163
3.800	Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses	156,473		156,264
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	70,322		70,322
3.49	Social Service Worker: Employee Benefits	2,076	108	1,968
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	7,750		7,750
3.51	Social Service Worker: Purchased Service	6,863		6,863
3.1000	Subtotal: Social Service Worker Expenses	87,011		86,903
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	124,833		124,833
3.60	Direct Restorative Therapy: Salaries	5,778	5,778	0

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3.61	Direct Restorative Therapy: Benefits	808	808	0
3.62	Direct Restorative Therapy: Consultants	339,135	339,135	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
3.1200	Subtotal: Restorative Therapy Expenses	470,554		124,833
3.64	Recreational Therapy/Activities: Salaries	197,930		197,930
3.65	Recreational Therapy/Activities: Employee Benefits	5,842	303	5,539
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	21,812		21,812
3.67	Recreational Therapy/Activities: Purchased Service	7,530		7,530
3.68	Recreational Therapy/Activities: Supplies and Expenses	2,496		2,496
3.69	Recreational Therapy/Activities: Transportation	0	0	0
3.1300	Subtotal: Recreational Therapy/Activities Expenses	235,610		235,307
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	162		162
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	264		264
3.87	Legend Drugs	223,743	223,743	0
3.88	Personal Protective Equipment	13,019		13,019

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3.89	House Supplies Not Resold	145,677		145,677
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	8,276		8,276
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	415,141		191,398
3.1700	Subtotal: Total Variable Expenses Before Recoverable Income	3,114,448		2,543,641
Less: Variable Recoverable Income				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
3.1800	Subtotal: Variable Recoverable Income	0		0
300	Total: Net Variable Expenses Including Recoverable Income	3,114,448		2,543,641

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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	5,204	(25,955)	31,159
4.2	Long-Term Interest Expense SNF-CR	6,143		6,143
4.3	Long-Term Interest Expense REA-CR		128,570	128,570
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		12,239	12,239
4.8	Real Estate Tax Expense SNF-CR	0		0
4.9	Real Estate Tax Expense REA-CR		67,311	67,311
4.10	Personal Property Tax Expense SNF-CR	707		707
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	45,377		45,377
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	461,714	461,714	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	519,145		291,506
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	519,145		291,506

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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	8,769,534		7,131,580
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	8,769,534		7,131,656

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

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

Other Business Revenue

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

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

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

Table 1		
Table 1A		1
For Profit		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	9,377,984
1A.2	Other Revenue	368,798
1A.3	Net Assets Released from Restriction	
1A.100	Total Operating Revenue	9,746,782
1A.4	Salaries and Wages	3,940,448
1A.5	Employee Benefits	116,299
1A.6	Supplies and Other (including Payroll Taxes)	4,556,757
1A.7	Interest Expense	6,143
1A.8	Provision for Bad Debt	144,683
1A.9	Depreciation and Amortization Expenses	5,204
1A.200	Total Operating Expenses	8,769,534
1A.300	Income(Loss) from Operations	977,248
	Non-Operating Income and Expenses	
1A.10	Interest Income	1,593
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	978,841
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)	978,841

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Detail of Extraordinary Items		
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

Detail of Changes in Accounting Principles		
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)	9,748,375
2.2	Total Nursing Expenses (Schedule 3)	3,250,602
2.3	Total Administrative and General Expenses (Schedule 3)	1,885,339
2.4	Total Variable Expenses (Schedule 3)	3,114,448
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	519,145
2.6	Total Other Business Expenses (Schedule 4)	0
2.100	Subtotal: Total Facility Expenses	8,769,534
200	Cost Reported Net Income(Loss)	978,841

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)		978,841
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)		978,841

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	160,716
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	1,864,300
1.6	Less Reserve for Bad Debt	(287,711)
1.100	Subtotal: Net Patient Accounts Receivable	1,576,589
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	1,447,099
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	10,222
1.14	Prepaid Taxes	0
1.15	Other Prepaid Expenses	6,188
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	12,900
100	Total Current Assets	3,213,714

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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		
1A.3		
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
1A.100	Subtotal: Other Current Assets	12,900

Non-Current Fixed Assets

Table 2	1
Line #	Account Balance
2.1	0
2.2	0
2.3	0
2.4	26,571
2.5	0
2.6	0
200	26,571

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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	3,317,785

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Current Liabilities		
Table 5		1
Line #	Description	Account Balance
5.1	Trade Payables	376,988
5.2	Accrued Expenses	229,892
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	0
5.7	Accrued Salaries and Payroll Liabilities	131,358
5.8	State and Federal Taxes Payable	3,205
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	54,493
500	Total Current Liabilities	791,477

Detail of Other Current Liabilities		
Table 5A	1	2
Line #	Description	Account Balance
5A.1	Due to Medicaid	54,493
5A.2		
5A.3		
5A.4		
5A.5		
5A.6		
5A.7		
5A.8		
5A.9		
5A.10		
5A.100	Subtotal: Other Current Liabilities	54,493

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Non-Current Liabilities		
Table 6		1
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	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	791,477

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	1,582,246	1,582,246
8C.2	Prior Period Adjustment(s)				(34,779)	(34,779)
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)				978,841	978,841
8C.7	Dividends Paid					0
8C.100	Owner's Equity Balance: Current Year	0	0	0	2,526,308	2,526,308

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

Table 8D	1	2
Line #	Description	Amount
8D.1	Prior Period Adjustments	(34,779)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
8D.100	Subtotal: Prior Period Adjustments	(34,779)

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)	3,317,785

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SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0			0				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	(13,284)	(4,428)	(17,712)	26,571
1.5	Software/Limited Life Assets	4,654			4,654	(3,878)	(776)	(4,654)	0
1.6	Motor Vehicles	0			0	0	0	0	0
100	Total	48,937	0	0	48,937	(17,162)	(5,204)	(22,366)	26,571

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	120,000	0	0	0	0	120,000				
2.3	Building SNF-CR	0	0	0	0	0	0		0		0
2.4	Building REA-CR	319,940	0	0	0	0	319,940			7,999	7,999
2.5	Improvements SNF-CR	712,113	0	0	0	0	712,113	5.00%	0		0
2.6	Improvements REA-CR	21,327	0	8,000	0	0	29,327	5.00%		1,462	1,462
2.7	Equipment SNF-CR	569,163	0	0	0	0	569,163	10.00%	4,428		4,428
2.8	Equipment REA-CR	143,183	0	0	0	0	143,183	10.00%		14,318	14,318

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2.9	Software/Limited Life Assets SNF-CR	3,865	0	0	0	0	3,865	33.33%	776		776
2.10	Software/Limited Life Assets REA-CR	6,534	0	0	0	0	6,534	33.33%		2,176	2,176
200	Total Claimed Fixed Assets	1,896,125	0	8,000	0	0	1,904,125		5,204	25,955	31,159

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?	01/01/2024
3.3	What was the value from the most recent municipal property assessment for this facility?	3,248,400
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.	0
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?	Yes

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

SCHEDULE 8 : STATEMENT OF CASH FLOWS

Beginning Cash and Cash Equivalents Balance

Table 1		1
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	695,046

Cash Flows from Operating Activities

Table 2		1
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	978,841
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	(1,513,171)
200	Net Cash from Operating Activities	(534,330)

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	(153,500)
4.3	Cash Flows from Other Financing Activities	
400	Net Cash from Financing Activities	(153,500)

Net Increase (Decrease) in Cash and Cash Equivalents

Table 5		1
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(687,830)
500	Cash and Cash Equivalents (End of Year)	7,216

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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	05/02/2023	100	7		107	107
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.	100				
1.7	Is above listed bed licensure information correct?	Yes				

Patient Statistics - Days

Table 2		1	2	3	4	5	6
Line #	Description	Private Pay	Commercial Managed Care	Commercial Non-Managed Care	Medicare Fee-For-Service	Medicare Managed Care (Part C)	MassHealth Fee-for-Service
2.1	Nursing	2,527	1,055		1,799		12,214
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)	26	4		5		329
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
200	Total	2,553	1,059	0	1,804	0	12,543

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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
	8,169							25,764
								0
								0
								0
								0
								0
								0
								0
	253							617
								0
								0
								0
0	8,422	0	0	0	0	0	0	26,381

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Patient Statistics - Summary

Table 3			1
Line #	Account	Description	Reported
3.1	0140.0	Number of Admissions During Year	152
3.2	0140.1	Number of MassHealth Admissions During Year	13
3.3	0150.0	Number of Discharges During Year	147
3.4	0190.0	Average Length of Stay	179
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	144
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	82

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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	302,843	7,436.0	894,819	25,379.0	987,268	49,135.0
1.2	Total Overtime Wages	36,791	691.0	105,487	2,028.0	131,536	4,496.0
1.3	Total Shift Differential	12,653		43,568		67,904	
1.4	Total Other Differentials						
100	Total	352,287	8,127.0	1,043,874	27,407.0	1,186,708	53,631.0

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	2.00	3.50	4.50
2.2	Licensed Practical Nurses	2.00	3.00	2.00	3.50	4.50
2.3	Certified Nurse Aides	1.50	1.50	2.00	3.50	3.50

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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	0.5	1,045.0
3.2	Plant Operations	1	1.0	2,027.0
3.3	Dietary Staff	3	3.4	7,166.0
3.4	Dietician		0.1	271.0
3.5	Housekeeping/Laundry Staff	4	4.2	8,834.0
3.6	Unit Clerk & Medical Records Staff	1	1.0	2,106.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	1.5	3,066.0
3.9	Social Services Staff	2	1.7	3,623.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	0.1	134.0
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	5	5.0	10,397.0
3.14	Administration and Officers	1	1.0	2,086.0
3.15	Security Staff			
3.16	Clerical Staff	3	2.5	5,256.0
3.17	Director of Nurses	1	1.0	2,077.0
3.18	Registered Nurses	4	3.9	8,127.0
3.19	Licensed Practical Nurses	13	13.2	27,407.0
3.20	Certified Nurse Aides	26	25.8	53,631.0
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	67	66.0	137,253.0

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Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	CONNECTRN INC	TGKV			45.2	2,981	716.6	25,171		
4.3	Mas Medical Staffing, Corp	TJ4S			18.4	1,265	221.2	7,864		
4.4	Norton and Associates Inc	TOWP	975.1	72,699	144.0	9,840	1,166.7	42,585		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		975.1	72,699	207.6	14,086	2,104.5	75,620	0.0	0
400	Total Temporary Nursing Service Agency Expenses		975.1	72,699	207.6	14,086	2,104.5	75,620	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	153,475			153,475
5.2	Oden	Christine	Director of Nursing	Nursing	135,505			135,505
5.3	Sequiera	Nicole	Nursing Supervisor	Nursing	117,320			117,320
5.4	Camara	Rita	MDS	Nursing	115,907			115,907
5.5	Figlioli	Kristin	LPN	Nursing	99,472			99,472

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	Rockland Trust	No	11/27/20 17	11/27/2027	120	7,010	500,000	13,240	0
1.2										
1.3										
1.4										
1.5										
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
153,500		153,500			0	4.900%	5,524		5,524
					0				0
					0				0
					0				0
					0				0
					0		5,524	0	5,524

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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		6,143
2.2							0		
2.3							0		
2.4							0		
2.5							0		
200	Total Working Capital Interest						0		6,143

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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
04/09/2024 10:14AM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/09/2024 10:15AM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/09/2024 10:15AM	(4) Related Party Transactions	Related Party Transactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
04/09/2024 10:17AM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

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:	04/18/2024

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

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Section B - Certification by Owner, Partner, or Officer

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

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

This certification is signed under pains and penalties of perjury.

2.1	[x] By checking this box, I hereby certify that under pains and penalties of perjury, that the above statements entitled A) Accuracy of Reported Costs and B) Use of Public Funds are correct and true, to the best of my knowledge and belief. This report is subject to audit and verification by the Center for Health Information and Analysis.	
2.2	Date of Authorization	04/18/2024
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