

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**SCHEDULE 1 : GENERAL INFORMATION****Facility Information**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
1.1	Facility Name	MAPLEWOOD CENTER LLC
1.2	MassHealth Provider ID	110170834A
1.3	Federal Employer Tax ID	853627174
1.4	VPN	0950883
1.5	Is the above information correct?	Yes
1.6	Facility Number	00449
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	6 Morrill Place
1.11	City	Amesbury
1.12	Zip	01913
1.13	Telephone	+1 (978) 388-3500
1.14	Is this a hospital-based nursing facility?	No
1.15	Does the provider have pediatric beds?	No
1.16	Does the provider have an executed special contract with MassHealth (e.g. ventilator unit, acquired brain injury, etc.)?	No
1.17	Legal Status	Partnership/Limited Liability Partnership (LLP)
1.18	List the name of the management company as reported on the management company cost report.	
1.19	List the name of the entity that holds the nursing facility license.	Maplewood Center LLC
1.20	List realty company names as reported on each realty company cost report.	PC 6 Morrell LLC
1.21	Do the direct and indirect owners of this facility operate any other Massachusetts public payer programs that are provided to facility residents?	No

**Skilled Nursing Facility Cost Report**  
**MAPLEWOOD CENTER**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:38 PM

<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
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) 781-9600
2.9	Email Address	Matthew.Bovolack@marcumllp.com

<b>Preparer Information</b>		
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.		
<b>Table 3</b>		<b>1</b>
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) 781-9600
3.10	Email Address	Matthew.Bovolack@marcumllp.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

### Owner Business Information

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

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

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**SCHEDULE 2 : REVENUE****Nursing Facility Revenue**

<b>Table 1</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Payer</b>	<b>Routine Revenue</b>	<b>Ancillary Revenue</b>	<b>Total Revenue</b>
1.1	Private Pay	144,966	34	145,000
1.2	Commercial Managed Care	0	0	0
1.3	Commercial Non-Managed Care	0	0	0
1.4	Medicare Fee-For-Service	3,012,587	207,438	3,220,025
1.5	Medicare Managed Care (Part C)	107,217	0	107,217
1.6	MassHealth Fee-for-Service	3,742,291	0	3,742,291
1.7	MassHealth Managed Care	6,464	0	6,464
1.8	Senior Care Options	0	0	0
1.9	OneCare	0	0	0
1.10	PACE	0	0	0
1.11	Medicaid Out-of-State	0	0	0
1.12	Medicaid Patient Paid Amount	873,328	0	873,328
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
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>7,886,853</b>	<b>207,472</b>	<b>8,094,325</b>

**Detail of Ancillary Revenue**

<b>Table 2</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Ancillary Revenue</b>
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		
<b>200</b>	<b>Total Ancillary Revenue</b>		

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**Other Nursing Facility Revenue**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Revenue</b>
3.1	Total Other Business Revenue	0
3.2	Endowment and Other Non-Recoverable Revenue	643,763
3.3	Laundry Revenue	0
3.4	Vending Machine Revenue	0
3.5	Recovery of Bad Debts	0
3.6	Prior Year Retroactive Revenue	138,671
3.7	Interest Income	(1)
3.8	Nurses' Aide Training Revenue	0
3.9	Administrative and General Recoverable Revenue	105
3.10	Nursing Recoverable Revenue	0
3.11	Variable Recoverable Revenue	0
3.12	Fixed Cost Recoverable Revenue	0
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>782,538</b>

**Detail of Endowment and Non-Recoverable Revenue**

<b>Table 4</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Type</b>	<b>Revenue</b>
4.1	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID RELATED INCOME	238,425
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID ARPA SUPPLEMENTAL INCOME	61,494
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	COVID MASSHEALTH SUPPLEMENTAL ADD- ON INCOME	144,142
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)	HHS STIMULUS REVENUE RECOGNIZED	199,702
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>643,763</b>

# Skilled Nursing Facility Cost Report

MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<i>Total Revenue</i>		
Table 5		1
Line #	Description	Total
500	Total Revenue	8,876,863

# Skilled Nursing Facility Cost Report

MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

## SCHEDULE 3 : EXPENSES

### Nursing Expenses

Table 1		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
1.1	Director of Nurses: Salaries	83,483		83,483
1.2	Director of Nurses: Employee Benefits	296		296
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	10,345		10,345
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
<b>1.100</b>	<b>Subtotal: Director of Nurses Expenses</b>	<b>94,124</b>		<b>94,124</b>
1.7	Registered Nurses: Salaries	140,336		140,336
1.8	Registered Nurses: Employee Benefits	13,439		13,439
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	16,789		16,789
1.10	Registered Nurses Purchased Service: Per Diem	0		0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	489,015	#Error	489,015
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>659,579</b>		<b>659,579</b>
1.12	Licensed Practical Nurses: Salaries	322,344		322,344
1.13	Licensed Practical Nurses: Employee Benefits	32,334		32,334
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	38,776		38,776
1.15	Licensed Practical Nurses Purchased Service: Per Diem	0		0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	1,091,944		1,091,944
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>1,485,398</b>		<b>1,485,398</b>
1.17	Certified Nurse Aides: Salaries	625,191		625,191
1.18	Certified Nurse Aides: Employee Benefits	20,752		20,752
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	76,393		76,393
1.20	Certified Nurse Aides Purchased Service: Per Diem	0		0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	865,986		865,986
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>1,588,322</b>		<b>1,588,322</b>

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

1.22	Nurse's Aide Training Administration	0	0	0
1.23	Nursing Education and Training	0		0
1.24	This line description is intentionally left blank			0
1.25	This line description is intentionally left blank			0
<b>1.500</b>	<b>Subtotal: Other Nursing Expenses</b>	<b>0</b>		<b>0</b>
<b>1.600</b>	<b>Subtotal: Total Nursing Expenses Before Recoverable Income</b>	<b>3,827,423</b>		<b>3,827,423</b>

### Less: Nursing Recoverable Income

1.26	Nursing & Director of Nursing Recoverable Income		0	0
1.27	Nurses' Aide Training Recoverable Income		0	0
<b>1.700</b>	<b>Subtotal: Nursing &amp; Director of Nursing Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>100</b>	<b>Total: Net Nursing Expenses Including Recoverable Income</b>	<b>3,827,423</b>		<b>3,827,423</b>

### 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	181,687		181,687
2.2	Administration: Employee Benefits	643		643
2.3	Administration: Payroll Taxes incl Workers Comp.	5,182		5,182
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
<b>2.100</b>	<b>Subtotal: Administration &amp; Officers Expenses</b>	<b>187,512</b>		<b>187,512</b>
2.7	Clerical Staff: Salaries	261,906		261,906
2.8	Clerical Staff: Employee Benefits	4,292		4,292
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	31,248		31,248
2.10	Clerical Staff: Purchased Service	0		0
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>297,446</b>		<b>297,446</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	55,569		55,569
2.12	Office Supplies	82,937		82,937
2.13	Telecommunications (e.g. Internet, Phone)	27,529		27,529



# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

2.14	Other Telecommunications (e.g. tablets to support family and resident communications)	0		0
2.15	Travel: Conventions & Meetings	0		0
2.16	Advertising: Help Wanted	51,517		51,517
2.17	Licenses and Dues: Patient Care Related Portion	7,405	1,980	5,425
2.18	Continuing Professional Education / Training and Development	0		0
2.19	Accounting Services (Not related to appeals)	24,954		24,954
2.20	Insurance: Malpractice & General Liability	71,466		71,466
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion	0		0
2.22	Other A & G Expenses	121,713	37,604	84,109
2.23	Non-Allowable A & G Expenses	1,022,148	1,022,148	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)			0
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		0	0
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)		0	0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>1,465,238</b>		<b>403,506</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>1,950,196</b>		<b>888,464</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		105	105
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>105</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>1,950,196</b>		<b>888,359</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<i>Detail of Other A&amp;G Expenses</i>		
<b>Table 2A</b>	<b>1</b>	<b>2</b>
Line #	Description	Amount
2A.1	EMPLOYEE BACKGROUND CHECK	4,398
2A.2	CONSULTANT	51,744
2A.3	BANK CHARGES	43,486
2A.4	EMPLOYEE BENEFITS	17,986
2A.5	EMPLOYEE RETENTION	123
2A.6	Resident incidentals	3,976
2A.7		
2A.8		
2A.9		
2A.10		
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>121,713</b>

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

### Detail of Non-Allowable A & G Expenses

Table 2B		1
Line #	Description	Reported Expenses
2B.1	Advertising: Marketing	18,683
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	14,817
2B.7	Key Person Insurance	0
2B.8	Management Company Fees	437,680
2B.9	Management Consultants	0
2B.10	Interest on Working Capital	1,834
2B.11	Fines, Late Fees, Penalties, including Interest	48,721
2B.12	State and Federal Income Taxes	0
2B.13	Pre-Opening Expenses	0
2B.14	Bad Debt Expense	0
2B.15	User Fee Assessment	497,995
2B.16	Other Non-Allowable A&G Expenses	2,418
2B.17	This line description is intentionally left blank	
2B.18	This line description is intentionally left blank	
<b>2B.100</b>	<b>Total Non-Allowable A&amp;G Expenses</b>	<b>1,022,148</b>

### Variable Expenses

Table 3		1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
3.1	Staff Development Coordinator: Salaries	0		0
3.2	Staff Dev. Coord.: Employee Benefits	0	0	0
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	0		0
3.4	Staff Dev. Coord.: Purchased Service	0		0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>0</b>		<b>0</b>
3.5	Plant Operation: Salaries	75,300		75,300
3.6	Plant Operation: Employee Benefits	16,686	0	16,686
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	8,339		8,339

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

3.8	Plant Operation: Purchased Service	73,057		73,057
3.9	Plant Operation: Supplies and Expenses	12,045		12,045
3.10	Plant Operation: Utilities	255,315		255,315
3.11	Plant Operation: Repairs	0		0
3.12	REA-CR Utilities/Plant Operations Add-back (REA-CR, Schedule 2)			0
<b>3.200</b>	<b>Subtotal: Plant Operation Expenses</b>	<b>440,742</b>		<b>440,742</b>
3.13	Dietician: Salaries	72,009		72,009
3.14	Dietician: Employee Benefits	255	0	255
3.15	Dietician: Payroll Taxes incl Workers Comp.	8,543		8,543
3.16	Dietician: Purchased Service	0		0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>80,807</b>		<b>80,807</b>
3.18	Dietary: Salaries	357,031		357,031
3.19	Dietary: Employee Benefits	24,892	0	24,892
3.20	Dietary: Payroll Taxes incl Workers Comp.	44,923		44,923
3.21	Dietary: Food	213,357		213,357
3.22	Dietary: Purchased Service	846		846
3.23	Dietary: Supplies and Expenses	36,901		36,901
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>677,950</b>		<b>677,950</b>
3.24	Housekeeping/Laundry: Salaries	282,063		282,063
3.25	Housekeeping/Laundry: Employee Benefits	999	0	999
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.	36,686		36,686
3.27	Housekeeping/Laundry: Purchased Service	0		0
3.28	Housekeeping/Laundry: Supplies and Expenses	22,909		22,909
3.29	Housekeeping/Laundry: Linen and Bedding	2,173		2,173
3.30	Housekeeping/Laundry: Special Cleaning	0		0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>344,830</b>		<b>344,830</b>
3.31	Quality Assurance (QA) Professional: Salaries	0		0
3.32	QA Professional: Employee Benefits	0	0	0
3.33	QA Professional: Payroll Taxes incl Workers Comp.	0		0
3.34	QA Professional: Purchased Service	0		0
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>0</b>		<b>0</b>
3.36	Unit Clerk & Medical Records: Salaries	42,433		42,433

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

3.37	Unit Clerk & Medical Records: Employee Benefits	150	0	150
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	5,173		5,173
3.39	Unit Clerk & Medical Records: Purchased Service	0		0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>47,756</b>		<b>47,756</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	97,882		97,882
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	347	0	347
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	10,774		10,774
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	0		0
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>109,003</b>		<b>109,003</b>
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
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	25,758		25,758
3.49	Social Service Worker: Employee Benefits	91	0	91
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	3,626		3,626
3.51	Social Service Worker: Purchased Service	39,268		39,268
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>68,743</b>		<b>68,743</b>
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
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	77,350		77,350
3.57	Indirect Restorative Therapy: Employee Benefits	274		274
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	2,204		2,204
3.59	Indirect Restorative Therapy: Consultants	0		0
3.60	Direct Restorative Therapy: Salaries	224,551	224,551	0

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

3.61	Direct Restorative Therapy: Benefits	49,372	49,372	0
3.62	Direct Restorative Therapy: Consultants	36,091	36,091	0
3.63	Indirect Restorative Add-back (MGT-CR, Sch. 6 col 12)			0
<b>3.1200</b>	<b>Subtotal: Restorative Therapy Expenses</b>	<b>389,842</b>		<b>79,828</b>
3.64	Recreational Therapy/Activities: Salaries	91,559		91,559
3.65	Recreational Therapy/Activities: Employee Benefits	324	0	324
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	11,650		11,650
3.67	Recreational Therapy/Activities: Purchased Service	2,955		2,955
3.68	Recreational Therapy/Activities: Supplies and Expenses	4,705		4,705
3.69	Recreational Therapy/Activities: Transportation	0	0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>111,193</b>		<b>111,193</b>
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
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
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	83		83
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>83</b>		<b>83</b>
3.78	Travel: Motor Vehicle Expense	23,179	253	22,926
3.79	Variable Other Required Education	0		0
3.80	Variable Job Related Education	0		0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion	0		0
3.82	Physician Services: Medical Director	35,000		35,000
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	73,280		73,280
3.87	Legend Drugs	182,499	182,499	0
3.88	Personal Protective Equipment	1,918		1,918

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

3.89	House Supplies Not Resold	101,335		101,335
3.90	House Supplies Resold to Private Residents	0	0	0
3.91	House Supplies Resold to Public Residents	0	0	0
3.92	Pharmacy Consultant	0		0
3.93	This line description is intentionally left blank			0
3.94	This line description is intentionally left blank			0
3.95	This line description is intentionally left blank			0
<b>3.1600</b>	<b>Subtotal: Other Variable Expenses</b>	<b>417,211</b>		<b>234,459</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>2,688,160</b>		<b>2,195,394</b>
<b>Less: Variable Recoverable Income</b>				
3.96	Vending Machine Income		0	0
3.97	Laundry Income		0	0
3.98	Other Variable Recoverable Income		0	0
<b>3.1800</b>	<b>Subtotal: Variable Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>300</b>	<b>Total: Net Variable Expenses Including Recoverable Income</b>	<b>2,688,160</b>		<b>2,195,394</b>

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<b>Capital &amp; Fixed Cost Expenses</b>				
<b>Table 4</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>	<b>Non-Allowable Expenses and Add -backs</b>	<b>Total Allowable Expenses</b>
4.1	Depreciation Expense	14,324	(94,064)	108,388
4.2	Long-Term Interest Expense SNF-CR	48,523		48,523
4.3	Long-Term Interest Expense REA-CR		345,393	345,393
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	18,986		18,986
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	66,289		66,289
4.9	Real Estate Tax Expense REA-CR		0	0
4.10	Personal Property Tax Expense SNF-CR	3,324		3,324
4.11	Personal Property Tax Expense REA-CR			0
4.12	Other Fixed Cost Expenses SNF-CR	0		0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	382,741	382,741	0
4.15	This line description is intentionally left blank			0
4.16	This line description is intentionally left blank			0
<b>4.100</b>	<b>Subtotal: Total Capital &amp; Fixed Cost Expenses Before Recoverable Income</b>	<b>534,187</b>		<b>590,903</b>
<b>Less: Capital &amp; Fixed Cost Expense Recoverable Income</b>				
4.17	Fixed Cost Recoverable Income SNF-CR		0	0
4.18	Fixed Cost Recoverable Income REA-CR		0	0
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>0</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>534,187</b>		<b>590,903</b>



**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<b>Total Combined Expenses Before Recoverable Income</b>				
<b>Table 5</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>500</b>	<b>Total Combined Expenses Before Recoverable Income</b>	<b>8,999,966</b>		<b>7,502,184</b>
<b>Total Combined Expenses Net of Recoverable Income</b>				
<b>Table 6</b>		<b>1</b>	<b>2</b>	<b>3</b>
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add -backs	Total Allowable Expenses
<b>600</b>	<b>Total Combined Expenses Net of Recoverable Income</b>	<b>8,999,966</b>		<b>7,502,079</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**SCHEDULE 4 : OTHER BUSINESS REVENUES AND EXPENSES**

<b>Other Business Activities</b>		
<b>Table 1</b>		<b>1</b>
Line / Column #	<b>Other Business Activity</b>	<b>Select Yes/No from Dropdown Menu</b>
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

<b>Other Business Revenue</b>			
<b>Table 2</b>			<b>1</b>
Line / Column #	<b>Account</b>	<b>Description</b>	<b>Reported</b>
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
<b>200</b>	<b>3026.0</b>	<b>TOTAL OTHER BUSINESS REVENUE</b>	<b>0</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<b>Other Business Expenses</b>					
<b>Table 3</b>			<b>1</b>	<b>2</b>	<b>3</b>
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	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

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

<b>Table 1</b>		
<b>Table 1A</b>		1
<b>For Profit</b>		
Line #	Description	Reported
1A.1	Net Patient Service Revenue	8,094,325
1A.2	Other Revenue	782,538
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>8,876,863</b>
1A.4	Salaries and Wages	2,736,332
1A.5	Employee Benefits	115,774
1A.6	Supplies and Other (including Payroll Taxes)	6,085,013
1A.7	Interest Expense	48,523
1A.8	Provision for Bad Debt	0
1A.9	Depreciation and Amortization Expenses	14,324
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>8,999,966</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(123,103)</b>
	<b>Non-Operating Income and Expenses</b>	
1A.10	Interest Income	
1A.11	Investment Income	
1A.12	Realized Gain(Loss) from Investments	
1A.13	Realized Gain(Loss) from Sale or Disposal of Equipment	
1A.14	Other Non-Operating Income(Expense)	
<b>1A.400</b>	<b>Total Income(Loss) Before Taxes, Extraordinary Items, and Changes in Accounting Principles</b>	<b>(123,103)</b>
1A.15	Provision for Income Tax	
1A.16	Extraordinary Items	0
1A.17	Cumulative Change in Accounting Principles	0
<b>1A.500</b>	<b>Financial Statement Net Income(Loss)</b>	<b>(123,103)</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

***Detail of Extraordinary Items***

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

***Detail of Changes in Accounting Principles***

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

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**Cost Reported Statement of Operations**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Total Revenues (Schedule 2)	8,876,863
2.2	Total Nursing Expenses (Schedule 3)	3,827,423
2.3	Total Administrative and General Expenses (Schedule 3)	1,950,196
2.4	Total Variable Expenses (Schedule 3)	2,688,160
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	534,187
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>8,999,966</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(123,103)</b>

**Reconciliation Between Financial Statement and Cost Report Net Income**

<b>Table 3</b>		<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Describe Reconciling Item</b>	<b>Amount</b>
3.1	Net Income(Loss) on Financial Statement of Operations (Table 1)		(123,103)
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)		(123,103)

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**SCHEDULE 6 : BALANCE SHEET AND RECONCILIATION OF OWNER'S EQUITY**

<b>Current Assets</b>		
<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1.1	Cash and Cash Equivalents	76,250
1.2	Short-Term Investments	0
1.3	Current Portion Assets Whose Use is Limited	0
1.4	Other Cash and Equivalents	2,392
1.5	Payer Accounts Receivable	1,654,288
1.6	Less Reserve for Bad Debt	0
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>1,654,288</b>
1.7	Receivable from Officers/Owners/Employees	0
1.8	Receivable from Affiliates/Related Parties	64,877
1.9	Interest Receivable	0
1.10	Supply Inventory	0
1.11	Other Receivables	0
1.12	Prepaid Interest	0
1.13	Prepaid Insurance	19,739
1.14	Prepaid Taxes	1,371
1.15	Other Prepaid Expenses	3,004
1.16	Capitalized Pre-Opening Costs	0
1.17	Other Current Assets	195,748
<b>100</b>	<b>Total Current Assets</b>	<b>2,017,669</b>

**Skilled Nursing Facility Cost Report**  
**MAPLEWOOD CENTER**  
Filing Year: 2022

Date: 01/11/2024  
Time: 1:38 PM

<b>Detail of Other Current Assets</b>		
<b>Table 1A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
1A.1	OPERATING ESCROW	100,000
1A.2	INSURANCE ESCROW	107,384
1A.3	TAX ESCROW	(11,636)
1A.4		
1A.5		
1A.6		
1A.7		
1A.8		
1A.9		
1A.10		
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>195,748</b>
<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
2.1	Land	0
2.2	Buildings	0
2.3	Improvements	135,490
2.4	Equipment	41,570
2.5	Software/Limited Life Assets	0
2.6	Motor Vehicles	0
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>177,060</b>



**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**Other Non-Current Assets**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
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	55,006
3.4	Construction in Progress	0
3.5	Mortgage Acquisition Costs	0
3.6	Accumulated Amortization of Mortgage Acquisition Costs	0
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	0
<b>300</b>	<b>Total Non-Current Assets</b>	55,006

**Detail of Other Deferred Charges and Non-Current Assets**

<b>Table 3A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
3A.1	SECURITY DEP L/T	27,568
3A.2	ORGANIZATION COST	18,339
3A.3	START UP COSTS	5,233
3A.4	INTANGIBLE ASSET	12,251
3A.5	A/D - Organization Cost	(3,362)
3A.6	A/D - Start Up Costs	(1,174)
3A.7	A/D - Intangible Asset	(3,849)
3A.8		
3A.9		
3A.10		
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	55,006

**Total Assets**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>400</b>	<b>Total Assets</b>	2,249,735

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5.1	Trade Payables	1,153,751
5.2	Accrued Expenses	1,600
5.3	Due to Insurance Payers	0
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	0
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	519,049
5.7	Accrued Salaries and Payroll Liabilities	111,180
5.8	State and Federal Taxes Payable	(205,504)
5.9	Accrued Interest Payable	0
5.10	Other Current Liabilities	(145,281)
<b>500</b>	<b>Total Current Liabilities</b>	<b>1,434,795</b>

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
5A.1	DUE TO MEDICARE	(19,965)
5A.2	L&E	4,953
5A.3	MEDICARE COINS - 65%	13,209
5A.4	INTERIM WRITE OFF	(26,346)
5A.5	DUE TO PRIOR OWNER	55,259
5A.6	WASH Description - MASTER OPER.	(171,846)
5A.7	CHARITABLE DONATIONS	(545)
5A.8		
5A.9		
5A.10		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	<b>(145,281)</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**Non-Current Liabilities**

<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	0
6.2	Due to Related Parties, Subsidiaries, and Affiliates	1,654,308
6.3	Other Long-Term Debt	0
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>1,654,308</b>

**Total Liabilities**

<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>3,089,103</b>

**Reconciliation of Owner's Equity or Net Assets for Not-for-Profits****Table 8**

<b>Table 8B</b>		<b>1</b>
<b>Proprietorship, Partnership, or Limited Liability Company (LLC)</b>		
Line #	Description	Amount
8B.1	Owner's Equity Balance: Prior Year	(640,712)
8B.2	Prior Period Adjustment(s)	(143,224)
8B.3	Capital Contributions During the Year	152,667
8B.4	SNF-CR Net Income/(Loss)	(123,103)
8B.5	Proprietor/Partner Drawings	(84,996)
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(839,368)</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**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.**

<b>Table 8D</b>	<b>1</b>	<b>2</b>
<b>Line #</b>	<b>Description</b>	<b>Amount</b>
8D.1	Prior Period Adjustment	(143,224)
8D.2		
8D.3		
8D.4		
8D.5		
8D.6		
8D.7		
8D.8		
8D.9		
8D.10		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>(143,224)</b>

**Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)**

<b>Table 9</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Account Balance</b>
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	<b>2,249,735</b>

# Skilled Nursing Facility Cost Report

MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

## SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION

Financial Statement Fixed Assets									
Table 1		1	2	3	4	5	6	7	8
Line #	Description	Fixed Asset Cost Beginning Balance	Current Year Additions	Current Year Deletions	Fixed Asset Cost Ending Balance	Accumulated Depreciation Beginning Balance	Current Year Depreciation	Accumulated Depreciation Ending Balance	Financial Statement Net Book Value
1.1	Land	0	0	0	0				0
1.2	Building	0	0	0	0	0	0	0	0
1.3	Improvements	24,455	121,552	0	146,007	(2,105)	(8,412)	(10,517)	135,490
1.4	Equipment	26,964	22,921	0	49,885	(2,403)	(5,912)	(8,315)	41,570
1.5	Software/Limited Life Assets	0	0	0	0	0	0	0	0
1.6	Motor Vehicles	0	0	0	0	0	0	0	0
100	<b>Total</b>	<b>51,419</b>	<b>144,473</b>	<b>0</b>	<b>195,892</b>	<b>(4,508)</b>	<b>(14,324)</b>	<b>(18,832)</b>	<b>177,060</b>

### 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	656,250	0	0	0	0	656,250				
2.3	Building SNF-CR	0	0	0	0	0	0		0	0	0
2.4	Building REA-CR	1,995,042	0	0	0	0	1,995,042			49,876	49,876
2.5	Improvements SNF-CR	24,455	0	121,552	0	0	146,007	5.00%	8,412	0	8,412
2.6	Improvements REA-CR	0	0	0	0	0	0	5.00%		0	0
2.7	Equipment SNF-CR	26,964	0	22,921	0	0	49,885	10.00%	5,912	0	5,912

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

2.8	Equipment REA-CR	441,882	0	0	0	0	441,882	10.00%		44,188	44,188
2.9	Software/Limited Life Assets SNF-CR	0	0	0	0	0	0	33.33%	0	0	0
2.10	Software/Limited Life Assets REA-CR	0	0	0	0	0	0	33.33%		0	0
<b>200</b>	<b>Total Claimed Fixed Assets</b>	<b>3,144,593</b>	<b>0</b>	<b>144,473</b>	<b>0</b>	<b>0</b>	<b>3,289,066</b>		<b>14,324</b>	<b>94,064</b>	<b>108,388</b>

### General Fixed Cost Information

Table 3		1
Line #	Description	
3.1	What is the original year the facility was built?	1966
3.2	What was the date of the most recent assessed property value of this facility?	12/31/2021
3.3	What was the value from the most recent municipal property assessment for this facility?	3,624,200
3.4	Was there a change of ownership of this facility during the reporting period?	No
3.5	Was there a change of ownership of company that owns the real assets of the facility (realty company) during the reporting period?	No
3.6	What is the number of nursing facility resident rooms?	42
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	7,015
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	882
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?	0.8
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
Line #	Description	Reported
1.1	Cash and Cash Equivalents (Beginning of Year)	(88,003)

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
Line #	Description	Reported
2.1	Change in Net Assets (Net Income)	(123,103)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	0
2.3	Increases (Decreases) to Cash Provided by Operating Activities	434,221
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>311,118</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
Line #	Description	Reported
3.1	Capital Expenditures	(144,473)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(144,473)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
Line #	Description	Reported
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>0</b>

**Net Increase (Decrease) in Cash and Cash Equivalents**

<b>Table 5</b>		<b>1</b>
Line #	Description	Reported
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	<b>166,645</b>
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>78,642</b>



**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**SCHEDULE 9 : LICENSURE & PATIENT STATISTICS****Bed Licensure**

<b>Table 1</b>	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	02/16/2021	109			109	120
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.	100				
1.7	Is above listed bed licensure information correct?	Yes				

**Patient Statistics - Days**

<b>Table 2</b>		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	366			4,524	260	19,251
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)						
2.10	Nursing Leave of Absence (Unpaid)						
2.11	Residential Leave of Absence (Paid)						
2.12	Residential Leave of Absence (Unpaid)						
<b>200</b>	<b>Total</b>	<b>366</b>	<b>0</b>	<b>0</b>	<b>4,524</b>	<b>260</b>	<b>19,251</b>

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
2,053								26,454
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
2,053	0	0	0	0	0	0	0	26,454

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**Patient Statistics - Summary**

<b>Table 3</b>			<b>1</b>
<b>Line #</b>	<b>Account</b>	<b>Description</b>	<b>Reported</b>
3.1	0140.0	Number of Admissions During Year	172
3.2	0140.1	Number of MassHealth Admissions During Year	38
3.3	0150.0	Number of Discharges During Year	178
3.4	0190.0	Average Length of Stay	149
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	68
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	77

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

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

<b>Table 1</b>		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	137,177	1,587.0	272,288	12,646.0	505,444	41,075.0
1.2	Total Overtime Wages	0	0.0	29,121	527.0	76,398	2,455.0
1.3	Total Shift Differential	3,159		20,935		43,349	
1.4	Total Other Differentials						
<b>100</b>	<b>Total</b>	<b>140,336</b>	<b>1,587.0</b>	<b>322,344</b>	<b>13,173.0</b>	<b>625,191</b>	<b>43,530.0</b>

***Detail of Nursing Services Shift Differentials***

<b>Table 2</b>		1	2	3	4	5
Line #	Description	Median Hourly Shift Differential: Weekday Evening	Median Hourly Shift Differential: Weekday Night	Median Hourly Shift Differential: Weekend Day	Median Hourly Shift Differential: Weekend Evening	Median Hourly Shift Differential: Weekend Night
2.1	Registered Nurses	3.00	3.00	5.00	5.00	5.00
2.2	Licensed Practical Nurses	3.00	3.00	5.00	5.00	5.00
2.3	Certified Nurse Aides	1.50	1.50	3.00	3.00	3.00

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

### Detail of Staff and Hours by Position

<b>Table 3</b>		<b>1</b>	<b>2</b>	<b>3</b>
<b>Line #</b>	<b>Description</b>	<b>Number of Staff</b>	<b>Total Full Time Equivalents</b>	<b>Total Hours</b>
3.1	Staff Development			
3.2	Plant Operations	1	1.3	2,695.0
3.3	Dietary Staff	9	8.6	17,887.0
3.4	Dietician	1	1.0	2,120.0
3.5	Housekeeping/Laundry Staff	8	7.6	15,873.0
3.6	Unit Clerk & Medical Records Staff			
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	1	0.6	1,291.0
3.9	Social Services Staff	1	0.4	785.0
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff	1	1.0	2,726.0
3.12	Restorative Therapy - Indirect Staff	2	2.1	4,392.0
3.13	Recreational Staff	2	2.1	4,374.0
3.14	Administration and Officers	1	1.0	2,153.0
3.15	Security Staff			
3.16	Clerical Staff	7	7.5	15,535.0
3.17	Director of Nurses	2	1.6	3,376.0
3.18	Registered Nurses	1	0.8	1,587.0
3.19	Licensed Practical Nurses	6	6.3	13,173.0
3.20	Certified Nurse Aides	21	20.9	43,530.0
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			
<b>300</b>	<b>Total</b>	<b>64</b>	<b>62.9</b>	<b>131,497.0</b>

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

Detail of Purchased Nursing Services										
Table 4	1	2	3	4	5	6	7	8	9	10
Line #	Temporary Nursing Services Agency Name	DPH Registration #	RN Total Hours of Service	RN Total Charges	LPN Total Hours of Service	LPN Total Charges	CNA Total Hours of Service	CNA Total Charges	DON Total Hours of Service	DON Total Charges
Unregistered Temporary Nursing Service Agencies										
4.1	Total Unregistered Temporary Nursing Service Agencies			#Error						
Registered Temporary Nursing Service Agencies										
4.2	Aunty Kate's Staffing Agency Inc	TEDP	3,579.5	242,014	5,587.2	349,544	10,930.8	412,435		
4.3			100.3	6,338	66.8	3,551	417.9	11,339		
4.4		T98U	809.0	59,827	125.0	3,184	56.0	2,026		
4.5	Intelycare, Inc.	TM7F	31.7	2,791	27.5	1,662	47.0	1,662		
4.6			119.7	8,901	252.7	17,131	141.3	5,102		
4.7			543.5	20,346			128.0	5,677		
4.8			110.2	8,400						
4.9	Progressive Staffing Solutions LLC	TYFP	1,425.1	79,680	1,528.2	95,381				
4.10			993.0	60,718	6,629.0	617,207				
4.11	TAABIE HEALTHCARE STAFFING, LLC	TW95			48.0	3,269				
4.12		TOIY			16.5	1,015	7.5	243		
4.13							12,003.0	424,226		
4.14	Advanced Nursing Care, INC.	T3ZH					88.0	3,276		
4.200	Subtotal: Registered Temporary Nursing Service Agencies		7,712.0	489,015	14,280.9	1,091,944	23,819.5	865,986	0.0	0
400	Total Temporary Nursing Service Agency Expenses		7,712.0	489,015	14,280.9	1,091,944	23,819.5	865,986	0.0	0

# Skilled Nursing Facility Cost Report

MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

<b>Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)</b>								
	<b>NOTE: List the names and compensation of the <u>five</u> persons who have the highest compensation paid by this facility.</b>							
<b>Table 5</b>	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	Bourque	Rachel	Manager Office Centers	Administrative & General	77,837	0	0	<b>77,837</b>
5.2	Gallagher	Corinne	Director Admissions	Other	79,566	0	0	<b>79,566</b>
5.3	Hargbol	Emma	Rehab Director	Other	97,923	0	0	<b>97,923</b>
5.4	LaBelle	Gerald	Executive Director	Administrative & General	110,845	0	0	<b>110,845</b>
5.5	Nombu Acha	Tebei	Nurse	Nursing	78,283	0	0	<b>78,283</b>

## Earnings and Compensation Disclosures

<b>Table 6</b>	<b>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.</b>								
<b>Table 6B</b>	1	2	3	4	5	6	7	8	9
Line #	Last Name	First Name	Title	Primary Expense Category	Total Hours	Salary & Benefits	Draw / Dividends	Other Compensation	TOTAL

## Partnership, Limited Liability Company (LLC)

6B.1									<b>0</b>
6B.2									<b>0</b>
6B.3									<b>0</b>
6B.4									<b>0</b>
6B.5									<b>0</b>
6B.6									<b>0</b>
									<b>0</b>

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

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

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgag e Acquired	Due Date	Number of Months Amortize d	Monthly Payment s	Original Loan Amount	Mortgag e Acquisiti on Costs	Amortiza tion of Mortgag e Acquisiti on Costs
1.1										
1.2										
1.3										
1.4										
1.5										
<b>100</b>	<b>TOTALS</b>								0	0



**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

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

**Skilled Nursing Facility Cost Report****MAPLEWOOD CENTER**

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

**Working Capital Debt**

Table 2	1	2	3	4	5	6	7	8	9
Line / Column #	Lender Name	Related Party	Beginnin g Balance: Jan 1	Amount	Start Date	Principal Payment	Ending Balance: Dec 31	Interest Rate %	Interest Expense
2.1	CNH Finance, L.P.	No	282,570	236,479	02/25/2021	0	519,049		1,834
2.2							0		
2.3							0		
2.4							0		
2.5							0		
<b>200</b>	<b>Total Working Capital Interest</b>						519,049		1,834

# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

### SCHEDULE 12 : FOOTNOTES AND OTHER DISCLOSURES

UPLOADS REQUIRED
<b>(1) Footnotes and Explanations</b>
<i>Upload Type: Excel, Word, or PDF</i>
This section is used to provide detail to any of the information included in this report.
<b>(2) Ownership and Facility Information</b>
<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. <b>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".</b>
<b>(3) Related Party Debt</b>
<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'. <b>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".</b>
<b>(4) Related Party Transactions</b>
<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.) <b>Note: This information must be submitted in the format of the template provided.</b>
<b>(5) Financial Statements</b>
<i>Upload Type: Excel, PDF</i>
Providers must upload financial statements (audited, unaudited, reviewed, or compiled financial statements). As noted below, preparing financial statements is not intended to be an additional requirement for the sole purposes of complying with CHIA's reporting requirements in Section 7.03 (d) of Title 957 of the Code of Massachusetts Regulations (CMR):

## Skilled Nursing Facility Cost Report

### MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

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

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

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

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

#### File Submission History

Date Uploaded	File	File Name	File Type	Uploaded By
09/20/2023 5:57PM	(2) Ownership and Facility Information	Ownership And Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore
09/20/2023 5:57PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Thomas Moore

# Skilled Nursing Facility Cost Report

MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

## SCHEDULE 13 : SUBMISSION AND ATTESTATION

Electronic signatures are required to submit this Cost Report. There are two sections that require signature: (A) Certification by Preparer (Other than Owner, Partner, or Officer) and (B) Certifications by Owner, Partner, or Officer.

### Section A - Certification by Preparer (Other than Owner, Partner, or Officer)

**Note: The information in the table below is sourced from Schedule 1, Table 3 of this report.**

1.1	Preparer Name	Matthew S. Bovolack
1.2	Nursing Facility or Firm Name	Marcum LLP
1.3	Title	Principal
1.4	Street Address	555 Long Wharf Drive
1.5	City	New Haven
1.6	State	Connecticut
1.7	Zip Code	06511
1.8	Phone Number	+1 (203) 781-9600
1.9	Email Address	Matthew.Bovolack@marcumllp.com
1.10	Is this information correct?	Yes
1.11	<b>[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.</b>	
1.12	Date of Authorization:	09/21/2023

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

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

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# Skilled Nursing Facility Cost Report

## MAPLEWOOD CENTER

Filing Year: 2022

Date: 01/11/2024

Time: 1:38 PM

### Section B - Certification by Owner, Partner, or Officer

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

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

**This certification is signed under pains and penalties of perjury.**

2.1	<b>[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.</b>	
2.2	Date of Authorization	09/22/2023
2.3	Last Name	Lieberman
2.4	First Name	Azriel
2.5	Middle Name	
2.6	Title	
2.7	Is this information correct?	Yes

*Please note once the Submit button is clicked, this Cost Report and all attachments will be submitted to CHIA for review and finalized. This Cost Report can then only be reopened by contacting CHIA and submitting a request.*

*Please submit all request to [Costreports.LTCF@CHIAMass.gov](mailto: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