

**Commonwealth of Massachusetts
Center for Health Information and Analysis**

**Nursing Facility Cost Report
2020 HCF-1**

Facility Name	QUABBIN VALLEY HEALTHCARE (BLUPOINT HEALTHCARE LLC)
VPN	0950817
Provider ID	110159334A
Balance Sheet Date	12/31/2020
Reporting Period	From: 01/01/2020 To: 12/31/2020
Street Address	821 Daniel Shays Highway
City	Athol
Zip	01331
Hospital Based Nursing Facility?	Yes <input checked="" type="checkbox"/> No
Management Company	None
Realty Company	Blupoint Healthcare Realty, LLC

Is above information accurate: Yes No

Telephone	978-249-3717
Fax	
Federal Employee Tax ID Number	824802709

Is above information accurate: Yes No

Contact Person for this report:

Name	Horky,L.,Theresa
Firm (if not facility)	QUABBIN VALLEY HEALTHCARE (BLUPOINT HEALTHCARE LLC)
Title	Accountant
Street Address	c/o Pegasus Solutions Inc
City	Franklin
State	MA
Zip	02038
Telephone	508-570-4908
Fax	
E-mail address	thorky@pegasusltc.com

Schedule1: General Information

Preparer Information: This section must be completed ONLY if this report is prepared by someone other than an Owner, Partner or Officer.

Firm Name	QUABBIN VALLEY HEALTHCARE (BLUPOINT HEALTHCARE LLC)
Name of Contact	Horky,L.,Theresa
Title	
Street Address	c/o Pegasus Solutions Inc
City	Franklin
State	MA
Zip	02038
Telephone	508-570-4908
Fax	
Email address	thorky@pegasusltc.com
Type of Accounting Service Performed	Other

Other Business Activities(Check all that apply):

<input type="checkbox"/>	Child Day Care	<input type="checkbox"/>	Outpatient Services
<input type="checkbox"/>	Adult Day Health	<input type="checkbox"/>	Other(describe)
<input type="checkbox"/>	Assisted Living	<input type="checkbox"/>	Other(describe)
<input type="checkbox"/>	Chapter 766 Education	<input type="checkbox"/>	Other(describe)

Legal Status(check one):

<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B)	<input type="checkbox"/>	Sole Proprietorship
<input type="checkbox"/>	Massachusetts Corporation (Chapter 156B with 501c(3) exemption)	<input type="checkbox"/>	Governmental Entity
<input type="checkbox"/>	Massachusetts Non-Profit Corporation (Chapter 180)	<input type="checkbox"/>	Other For-Profit
<input checked="" type="checkbox"/>	Partnership	<input type="checkbox"/>	Other Non-Profit
<input type="checkbox"/>	Non Massachusetts Corporation	<input type="checkbox"/>	

Bed Licensure:

Below is the current bed information available at the Center for Health Information and Analysis. If you do not agree with the information listed, please check No below

	1	2	3	4	5
DPH Licensure Date	Skilled Nursing	Residential care	Pediatric	TOTAL (cols 1+2+3)	Constructed Capacity
01/01/2020	142	0	0	142	142

Is above Bed Licensure Information accurate: Yes No

Please enter the number of operating Medicare beds at the facility at the end of this reporting period: 0

Cost Report Related Questions:

		Yes	No	Description(if required)
1	Is this facility claiming any expenses allocated from a Management Company Report (HCF-3)?		<input checked="" type="checkbox"/>	
2	Is this facility claiming any expenses from a Realty Company Report (HCF-2-NH)?	<input checked="" type="checkbox"/>		
3	Does this report contain any accrued expenses which have been either unpaid or unfunded such as, for example, pension costs, self-insured workers' compensation, or any other self-insured expenses?		<input checked="" type="checkbox"/>	If Yes, the unpaid or unfunded portions should be self-disallowed.
4	Does this report and claim for reimbursement include any amounts for services of non-paid workers as provided for in 101 CMR 206.00?		<input checked="" type="checkbox"/>	If yes, provide a schedule of amounts and account numbers on the Footnotes and Explanations section and send a copy of the required agreement if not previously submitted.
5	Have you reported any individual's salary in more than one account, i.e., cost splitting?		<input checked="" type="checkbox"/>	If so, explain on the Footnotes and Explanations section, giving method of allocation, amount and account numbers.
6	Have you reported any costs on this HCF-1 that come directly from the management company, in addition to what has been allocated through Schedule 10 of the HCF-3?		<input checked="" type="checkbox"/>	If Yes, explain in detail in the Footnotes and Explanations section of this report giving the account(s) and the dollar amount(s) of the entry.
7	Except for accruals made pursuant to FASB-43, i.e. vacation and sick time earned but not yet paid, do all accruals represent expenses incurred only during the current reporting period?	<input checked="" type="checkbox"/>		If No, provide details and explanations on the Footnotes and Explanations section.
8	Were there any additions or renovations subject to a Determination of Need? If so, please describe the project.		<input checked="" type="checkbox"/>	
9	What is the original date the facility was built?			01/01/1967
10	What was the date and value of the most recent assessed property value of this facility?			Date: 01/01/2020 Assessed Value: 1,300,000

1. Please enter the name(s), address(es) and % share of all direct and indirect Owners with an interest of 5% or more in this facility. See instructions for a definition of "Owner".

Direct or Indirect	ID	Name of Owner(s)	Address	%Share
Direct	O20175	JJP Holdings II	396 Washington St, Wellesley Hills, MA 02481	60
Direct	O20176	NEIHC	47 High St, Andover, MA 01810	20
Direct	O20174	Co. 24 LLC	31 1/2 Union S, Newburyport, MA 01950	20

2. List the name(s) of any Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

Facility Name	VPN	Name of Owner(s)
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3. If not filing an HCF-3 report, list the name(s) of any non-Massachusetts nursing homes or rest homes in which the owners listed in item #1 own, directly or indirectly, an interest of 5% or more.

X Not Applicable

4. List any indebtedness (mortgages, deeds, trust instruments, notes or other financial information) between the facility and any direct or indirect owners listed in item #1. (For example, if the owner borrowed \$x from the facility, report the owner as 'Borrower'. If the facility borrowed \$y from the owner, list the facility as 'Borrower'.

X Not Applicable

5. Indicate any entity, person or related party as defined in REGULATION 114.2 CMR 6.00 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.)

Disclose the name of the owner in Schedule 20 if not on the list.

Entity/Person	Goods / Services	Billing / Compensation	Mark up	Cost	Account Posted	Name of Owner
Scott Wheeler	Administrator	294,359	0	294,359	4110.1	Co. 24 LLC

6. Has there been any change of ownership during the reporting year? **Yes X No**

Transaction Date	Purchased From	Purchased by
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7.If the facility is rented and an HCF-2-NH was filed, please enter the name(s), address(es), and % share of all direct and indirect Owners of the realty company with an interest of 5% or more as shown on the HCF-2-NH, Schedule 1, Question #1. See instructions for the definition of "Owner".

Direct or Indirect	Name of Realty Co. Direct and Indirect Owner(s) (Corp Name or Last Name,First Name,MI)	Address (Street, City, State, Zip)	% Share
Direct	Co. 24 LLC	31 1/2 Union S,Newburyport,MA 01950	20
Direct	NEIHC	47 High St,Andover,MA 01810	60
Direct	JJP Holdings II	396 Washington St,Wellesley Hills,MA 02481	20

8.If the facility is rented and an HCF-2-NH was filed, are the owners listed in question 7 related to any non-Massachusetts nursing and/or rest homes?

If Yes, please report facilities on Schedule 1 of HCF-2-NH.

No

9.If the facility is rented and an HCF-2-NH was filed, what is the reporting period of the HCF-2-NH realty company data? These dates should correspond to the HCF-2-NH cost report submitted to the Center.

From	To
01/01/2020	12/31/2020

10. Has the realty company changed ownership during the reporting period?

Call the Center at (617)-701-8297 for clarification.

No

Schedule 2: Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6020.1	Director of Nurses :Salaries	126,863	0	126,863
4426.8	Director of Nurses: Group Life/Health Insurance	4,834	0	4,834
4336.3	Director of Nurses :Pension			
4340.3	Director of Nurses :Benefits Other	5,998	0	5,998
4407.2	Director of Nurses :Payroll Taxes	11,274	0	11,274
4427.1	Director of Nurses :Workers' Compensation	2,047	0	2,047
9962.3	HCF-3 DON Add-back(HCF-3, Sch.10 part 2) **		()	
4620.0	SUBTOTAL: DIRECTOR OF NURSES	151,016	0	151,016
6030.1	RN: Salaries	877,245	0	877,245
7429.2	RN: Group Life/Health Insurance	33,428	0	33,428
7529.2	RN: Pension			
7629.3	RN: Benefits Other	41,478	0	41,478
7729.2	RN: Payroll Taxes	77,959	0	77,959
7829.3	RN: Workers' Compensation	14,156	0	14,156
4630.0	SUBTOTAL: RN	1,044,266	0	1,044,266
6041.1	LPN: Salaries	1,927,766	0	1,927,766
7430.2	LPN: Group Life/Health Insurance	73,459	0	73,459
7530.2	LPN: Pension			
7630.3	LPN: Benefits Other	91,149	0	91,149
7730.2	LPN: Payroll Taxes	171,317	0	171,317
7830.3	LPN: Workers' Compensation	31,109	0	31,109
4640.0	SUBTOTAL :LPN	2,294,800	0	2,294,800
6051.1	CNA: Salaries	2,014,742	0	2,014,742
7431.2	CNA: Group Life/Health Insurance	76,774	0	76,774
7531.2	CNA: Pension			
7631.3	CNA: Benefits Other	95,262	0	95,262
7731.2	CNA: Payroll Taxes	179,047	0	179,047
7831.3	CNA: Workers' Compensation	32,513	0	32,513
4650.0	SUBTOTAL :CNA	2,398,338	0	2,398,338
6025.1	DON Purchased Service: Per Diem			
6025.2	DON Purchased Service: Temporary Agency Staff**			
6025.3	SUBTOTAL: DON PURCHASED SERVICE			
6035.1	RN Purchased Service: Per Diem			
6035.2	RN Purchased Service: Temporary Agency Staff**			
6035.3	SUBTOTAL: RN PURCHASED SERVICE			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6042.1	LPN Purchased Service: Per Diem			
6042.2	LPN Purchased Service: Temporary Agency Staff**			
6042.3	SUBTOTAL: LPN PURCHASED SERVICE			
6052.1	CNA Purchased Service: Per Diem			
6052.2	CNA Purchased Service: Temporary Agency Staff**			
6052.3	SUBTOTAL: CNA PURCHASED SERVICE			
4306.5	Nurses' Aide Training Administration *			
4306.6	Nursing Other Required Education			
4306.7	Nursing Job Related Education			
3192.0	Nursing Recoverable Revenue **			()
3195.0	Director of Nurses Recoverable Revenue**			()
4660.0	SUBTOTAL : OTHER NURSING			
4610.0	TOTAL NURSING EXPENSES	5,888,420	0	5,888,420

* Non-allowable Expense

** See Instructions

Schedule 3: Administrative and General Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4110.1	Administration: Salaries	-4,185	0	-4,185
7424.2	Administration: Group Life/Health Insurance	25,849	0	25,849
7524.2	Administration: Pensions			
7624.3	Administration: Benefits Other	264	0	264
7724.2	Administration: Payroll Taxes			
7824.3	Administration: Workers' Compensation			
7924.3	Administration: Purchased Service	272,431	0	272,431
9972.0	HCF-3 Administrator Add-back (HCF-3,Sch. 10, part 4)**		()	
4720.0	SUBTOTAL: ADMINISTRATION	294,359	0	294,359
4170.1	Administrator-in-Training: Salaries			
7427.2	Administrator-in-Training: Group Life/Health Insurance			
7527.2	Administrator-in-Training: Pensions			
7627.3	Administrator-in-Training: Benefits Other			
7727.2	Administrator-in-Training: Payroll Taxes			
7827.3	Administrator-in-Training: Workers'Compensation			
7927.3	Administrator-in-Training: Purchased Service			
9971.0	HCF-3 Administrator-in-Training Add-back (HCF-3,Sch. 10, part 4)**		()	
4730.0	SUBTOTAL: ADMINISTRATOR-IN-TRAINING			
4125.1	Officers: Salaries *			
4426.2	Officers: Group Life/Health Insurance *			
7525.2	Officers: Pensions *			
7625.3	Officers: Benefits Other *			
4411.2	Officers: Payroll Taxes *			
4424.2	Officers: Workers' Compensation *			
4339.2	Officers: Profit Sharing and Other Benefits *			
7925.3	Officers: Purchased Service			
4740.0	SUBTOTAL: OFFICERS			
4140.1	Clerical Staff: Salaries	418,565	0	418,565
7426.2	Clerical Staff: Group Life/Health Insurance	15,950	0	15,950
7526.2	Clerical Staff: Pensions			
7626.3	Clerical Staff: Benefits Other	19,790	0	19,790
7726.2	Clerical Staff: Payroll Taxes	37,196	0	37,196
7826.3	Clerical Staff: Workers' Compensation	6,754	0	6,754
7926.3	Clerical Staff: Purchased Service			
4750.0	SUBTOTAL: CLERICAL STAFF	498,255	0	498,255

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4150.3	EDP/Payroll/Bkpg Serv.	154,087	0	154,087
4160.3	Management Fees (see HCF-3) *			
4160.6	Management Consultants *			
4250.5	Office Supplies	116,025	0	116,025
4261.5	Telephone: Phone	54,520	0	54,520
4262.6	Telephone: Directory Advertising *			
4280.5	Travel: Conventions and Meetings			
4295.7	Advertising--Help Wanted	30,570	0	30,570
4298.7	Advertising—Promotional *	23,241	23,241	
4299.7	Direct Care Add-on Recruitment			
4301.7	Licenses and Dues--Pt. Care Related Portion	12,083	0	12,083
4302.3	Licenses and Dues--Promotional, Goodwill, Leg. Port *	75	75	
4306.2	Education/Training Administration			
4350.3	Accounting - Appeal Service *			
4360.3	Accounting - other	119,127	0	119,127
4380.3	Legal - Appeal Service *			
4385.7	Legal - DALA Filing Fees *			
4390.7	Legal – Other *	35,861	35,861	
4431.7	Insurance - Malpractice & General Liability	71,396	0	71,396
4432.7	Insurance - Keyman insurance *			
4433.7	Insurance - Non-Profit DES Claims A & G Portion			
4440.0	Other expenses (description required in Footnotes and Explanations)	60,678	0	60,678
9502.3	HCF-2-NH Other Exp. Add-back (Schedule 24) **		(0)	0
9960.3	HCF-3 Allocated A & G (HCF-3, Sch. 10)**		()	
9961.3	HCF-3 Allocated Fixed Cost (HCF-3, Sch.10) **		()	
3191.0	A&G Recoverable Income **		13,632	(13,632)
4760.0	SUBTOTAL: OTHER A&G	677,663	72,809	604,854
4710.0	TOTAL ADMINISTRATIVE & GENERAL EXPENSES	1,470,277	72,809	1,397,468

* Non-allowable Expense

** See Instructions

Schedule 4: Variable Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4306.1	Staff Development Coordinator: Salaries	54,321	0	54,321
7410.2	Staff Dev. Coord.:Group Life/Health Insurance	2,070	0	2,070
7510.2	Staff Dev. Coord.: Pensions			
7610.3	Staff Dev. Coord.: Benefits Other	2,568	0	2,568
7710.2	Staff Dev. Coord.: Payroll Taxes	4,827	0	4,827
7810.3	Staff Dev. Coord.: Workers' Compensation	877	0	877
7910.3	Staff Dev. Coord.: Purchased Service			
4820.0	SUBTOTAL: STAFF DEV. COORD.	64,663	0	64,663
5105.1	Plant Operation: Salaries	110,354	0	110,354
7411.2	Plant Operation:Group Life/Health Insurance	4,205	0	4,205
7511.2	Plant Operation: Pensions			
7611.3	Plant Operation: Benefits Other	5,218	0	5,218
7711.2	Plant Operation: Payroll Taxes	9,807	0	9,807
7811.3	Plant Operation: Workers' Compensation	1,781	0	1,781
5110.3	Plant Operation: Purchased Service	191,646	0	191,646
5115.5	Plant Operation: Supplies and Expenses	41,896	0	41,896
5120.5	Plant Operation: Utilities	325,032	0	325,032
5130.7	Plant Operation: Repairs			
9502.4	HCF-2-NH Utilities/Plant Operations Add-back (Schedule 24) **		()	0
4830.0	SUBTOTAL: PLANT OPERATION	689,939	0	689,939
5205.1	Dietary: Salaries	404,885	0	404,885
7412.2	Dietary: Group Life/Health Insurance	15,428	0	15,428
7512.2	Dietary: Pensions			
7612.3	Dietary: Benefits Other	19,144	0	19,144
7712.2	Dietary: Payroll Taxes	35,981	0	35,981
7812.3	Dietary: Workers' Compensation	6,534	0	6,534
5220.5	Dietary: Food	288,794	0	288,794
5221.3	Dietary: Purchased Service			
5235.5	Dietary: Supplies and Expenses	32,586	0	32,586
4840.0	SUBTOTAL: DIETARY	803,352	0	803,352
5231.1	Dietician: Salaries	80,998	0	80,998
7413.2	Dietician: Group Life/Health Insurance	3,086	0	3,086
7513.2	Dietician: Pensions			
7613.3	Dietician: Benefits Other	3,830	0	3,830
7713.2	Dietician: Payroll Taxes	7,198	0	7,198
7813.3	Dietician: Workers' Compensation	1,307	0	1,307
5233.3	Dietician: Purchased Service			
9967.0	HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3)**		()	
4850.0	SUBTOTAL: DIETICIAN	96,419	0	96,419

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
5310.1	Laundry: Salaries	114,219	0	114,219
7414.2	Laundry: Group Life/Health Insurance	4,352	0	4,352
7514.2	Laundry: Pensions			
7614.3	Laundry: Benefits Other	5,400	0	5,400
7714.2	Laundry: Payroll Taxes	10,150	0	10,150
7814.3	Laundry: Workers' Compensation	1,843	0	1,843
5320.3	Laundry: Purchased Service			
5330.5	Laundry: Supplies and Expenses	17,927	0	17,927
5340.5	Laundry: Linen and Bedding			
4860.0	SUBTOTAL: LAUNDRY	153,891	0	153,891
5410.1	Housekeeping: Salaries	275,179	0	275,179
7415.2	Housekeeping: Group Life/Health Insurance	10,486	0	10,486
7515.2	Housekeeping: Pensions			
7615.3	Housekeeping: Benefits Other	13,011	0	13,011
7715.2	Housekeeping: Payroll Taxes	24,455	0	24,455
7815.3	Housekeeping: Workers' Compensation	4,441	0	4,441
5415.3	Housekeeping: Purchased Service			
5420.5	Housekeeping: Supplies and Expenses	45,746	0	45,746
4870.0	SUBTOTAL: HOUSEKEEPING	373,318	0	373,318
6504.1	QA Professional: Salaries			
7416.2	QA Professional: Group Life/Health Insurance			
7516.2	QA Professional: Pensions			
7616.3	QA Professional: Benefits Other			
7716.2	QA Professional: Payroll Taxes			
7816.3	QA Professional: Workers' Compensation			
7916.3	QA Professional: Purchased Service	49,401	0	49,401
9969.0	HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3)**		()	
4880.0	SUBTOTAL: QA PROFESSIONAL	49,401	0	49,401
6505.1	Ward Clerks & Medical Records Librarian: Salaries	85,608	0	85,608
7417.2	Ward Clerk & Med Rec Lib:Group Life/Health Insurance	3,263	0	3,263
7517.2	Ward Clerk & Med Rec Lib: Pensions			
7617.3	Ward Clerk & Med Rec Lib: Benefits Other	4,047	0	4,047
7717.2	Ward Clerk & Med Rec Lib: Payroll Taxes	7,608	0	7,608
7817.3	Ward Clerk & Med Rec Lib: Workers' Compensation	1,381	0	1,381
7917.3	Ward Clerk & Med Rec Lib: Purchased Service			
4890.0	SUBTOTAL: WARD CLERK & MED REC LIBRARIAN	101,907	0	101,907

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
6506.1	MMQ Evaluation Nurse: Salaries			
7418.2	MMQ Evaluation Nurse:Group Life/Health Insurance			
7518.2	MMQ Evaluation Nurse: Pensions			
7618.3	MMQ Evaluation Nurse: Benefits Other			
7718.2	MMQ Evaluation Nurse: Payroll Taxes			
7818.3	MMQ Evaluation Nurse: Workers' Compensation			
7918.3	MMQ Evaluation Nurse: Purchased Service			
4900.0	SUBTOTAL: MMQ EVALUATION NURSE			
6508.1	MDS Coordinator: Salaries	8,550	0	8,550
7432.2	MDS Coordinator:Group Life/Health Insurance	326	0	326
7532.2	MDS Coordinator: Pensions			
7632.3	MDS Coordinator: Benefits Other	404	0	404
7732.2	MDS Coordinator: Payroll Taxes	760	0	760
7832.3	MDS Coordinator: Workers' Compensation	138	0	138
7932.3	MDS Coordinator: Purchased Service			
4910.0	SUBTOTAL:MDS COORDINATOR	10,178	0	10,178
6540.0	Social Service Worker: Salaries	236,689	0	236,689
7420.2	Social Service Worker:Group Life/Health Insurance	9,020	0	9,020
7520.2	Social Service Worker: Pensions			
7620.3	Social Service Worker: Benefits Other	11,191	0	11,191
7720.2	Social Service Worker: Payroll Taxes	21,034	0	21,034
7820.3	Social Service Worker: Workers' Compensation	3,819	0	3,819
7920.3	Social Service Worker: Purchased Service	7,464	0	7,464
4920.0	SUBTOTAL: SOCIAL SERVICE WORKER	289,217	0	289,217
6550.0	Interpreters: Salaries			
7433.2	Interpreters: GLH Insurance			
7533.2	Interpreters: Pensions			
7633.2	Interpreters: Benefits Other			
7733.2	Interpreters: Payroll Taxes			
7833.3	Interpreters: Workers' Compensation			
7933.2	Interpreters: Purchased Service			
4925.0	SUBTOTAL: INTERPRETERS			

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
7011.1	Indirect Restorative Therapy: Salaries	133,363	0	133,363
7421.2	Indirect Restorative Therapy:GLH Insurance	5,082	0	5,082
7521.2	Indirect Restorative Therapy: Pensions	0	0	0
7621.3	Indirect Restorative Therapy: Benefits Other	6,306	0	6,306
7721.2	Indirect Restorative Therapy: Payroll Taxes	11,852	0	11,852
7821.3	Indirect Restorative Therapy: Workers' Compensation	2,152	0	2,152
7013.3	Indirect Restorative Therapy: Consultants			
7012.1	Direct Restorative Therapy: Salaries *	357,406	357,406	
7012.2	Direct Restorative Therapy: Benefits *	68,048	68,048	
7014.3	Direct Restorative Therapy: Consultants *	279,071	279,071	
9968.0	HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) **		()	
4930.0	SUBTOTAL: RESTORATIVE THERAPY	863,280	704,525	158,755
7021.1	Recreational Therapy: Salaries	243,780	0	243,780
7423.2	Recreational Therapy:Group Life/Health Insurance	9,289	0	9,289
7523.2	Recreational Therapy: Pensions			
7623.3	Recreational Therapy: Benefits Other	11,526	0	11,526
7723.2	Recreational Therapy: Payroll Taxes	21,664	0	21,664
7823.3	Recreational Therapy: Workers' Compensation	3,934	0	3,934
7022.3	Recreational Therapy: Purchased Service	15,757	0	15,757
7023.5	Recreational Therapy: Supplies and Expenses	3,958	0	3,958
7024.8	Recreational Therapy: Transportation *			
4940.0	SUBTOTAL: RECREATIONAL THERAPY	309,908	0	309,908

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4275.5	Travel: Motor Vehicle Expense	1,027	0	1,027
4306.3	Variable Other required education	19,711	0	19,711
4306.4	Variable Job related education			
4434.7	NonProfit DES Claims Variable Portion			
6511.3	Physician Services: Medical Director	58,000	0	58,000
6512.3	Physician Services: Advisory Physician			
6513.3	Physician Services: Utilization Review Committee			
6514.3	Physician Services: Employee Physicals			
6515.3	Physician Services: Other			
6520.5	Legend Drugs *	217,394	217,394	
6522.5	House Supplies not resold	533,768	0	533,768
6523.5	Resold to private patients *			
6524.5	Resold to public patients *	193,441	193,441	
6530.0	Pharmacy Consultant	9,112	0	9,112
3150.0	Vending Machines Income			()
3193.0	Variable Recoverable			()
4950.0	SUBTOTAL: OTHER VARIABLE	1,032,453	410,835	621,618
4810.0	TOTAL VARIABLE EXPENSES	4,837,926	1,115,360	3,722,566

* Non-allowable Expense

** See Instructions

Schedule 5: Claimed Fixed Costs

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses(from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Land HCF-1	0	0	(0)	0					
Land HCF-2-NH	1,111,340	0	(0)	1,111,340					
Building HCF-1	0	0	(0)	0	2.5	(4550.8) 0	0	0	
Building HCF-2-NH	9,851,551	0	(0)	9,851,551	2.5				123,144
Improvements HCF-1	72,684	24,100	(0)	96,784	5.0	(4565.8) 2,420	0	2,420	
Improvements HCF-2-NH	37,315	0	(0)	37,315	5.0				933
HCF Cap. Improv. HCF-1	0	0	(0)	0	5.0	(4566.8) 0	0	0	
HCF Cap. Improv. HCF-2-NH	0	0	(0)	0	5.0				0
Equipment HCF-1	3,902	103,621	(0)	107,523	10.0	(4570.8) 5,376	0	5,376	
Equipment HCF-2-NH	0	0	(0)	0	10.0				0
HCF Cap. Equip. HCF-1	0	0	(0)	0	10.0	(4576.8) 0	0	0	
HCF Cap. Equip. HCF-2-NH	0	0	(0)	0	10.0				0
Software HCF-1	0	10,800	(0)	10,800	33.3	(4585.8) 1,080	0	1,080	
Software HCF-2-NH	0	0	(0)	0	33.3				0
HCF Cap. Software HCF-1	0	0	(0)	0	33.3	(4586.8) 0	0	0	
HCF Cap. Software HCF-2-NH	0	0	(0)	0	33.3				0

	Allowable Basis, Cost Begin of Year	Claimed Additions	Claimed Deletions	Allowable Basis, Cost End of Year	Rate %	Reported Depreciation or Expenses(from financials)	Non-Allowable Expenses and Add-backs	Claimed HCF-1 Fixed Costs	Claimed HCF-2-NH Fixed Costs (if Applicable)
Long-Term Interest						(4520.8) 0	0	0	0
MA Corp. Excise Tax Non-Income Portion						(8027.7) 0	0	0	0
Building Insurance						(4590.8) 0	0	0	30,499
Real Estate Taxes						(4510.8) 747	0	747	71,769
Personal Property Taxes						(4515.8) 0	0	0	103,955
Other (Explain in Schedule 20)						(4538.8) 0	0	0	0
Rent-Real Property-HCF-2-NH Required *						(4535.8) 777,493	777,493		
Recoverable Fixed Cost Income						(3196.0)	0	(0)	(3540.0) (0)
Total HCF-1 and HCF-2-NH Fixed Expenses						(9950.1) 787,116	777,493	(a) 9,623	(b)9950.2 330,300
TOTAL FIXED COSTS CLAIMED								(a) + (b)	(9950.0) 339,923

* See Instructions

Schedule 6: Non Nursing Expenses

Account	Description	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSE
4415.0	Interest on Late Payments, Penalties *	20,561	20,561	
4430.0	Interest on working Capital *	54,528	54,528	
4435.0	Pre-Opening Expenses *	99,783	99,783	
8010.0	Bad Accounts *	50,664	50,664	
8012.0	User Fee Assessment *	920,413	920,413	
8015.0	Fines, Late Charges, and Penalties *			
8025.5	State and Federal Income Taxes *			
8030.0	Refunds and Allowances *			
8040.0	Adult Day Care Expenses *			
8045.0	Assisted Living Expenses *			
8046.0	Outpatient Service Expenses *			
8047.0	Chapter 766 Program Expenses *			
8048.0	Ventilator Program Expenses *			
8049.0	Acquired Brain Injury Unit Expenses *			
8050.0	Other Special Program Expenses **			
8060.0	Hospital Expenses - Non-Nursing Facility *			
8065.0	Other Non-Nursing Facility Expenses *			
4960.0	Total Bad Accounts, Taxes, Refunds, Other *	1,145,949	1,145,949	

* Non-allowable Expense

** See Instructions

Schedule 7: Summary and Reconciliation of Expenses

Account	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES AND ADD-BACKS	TOTAL ALLOWABLE EXPENSES
Total Nursing Expenses (4610.0)	5,888,420	0	5,888,420
Total A&G Expenses (4710.0)	1,470,277	72,809	1,397,468
Total Variable Expenses (4810.0)	4,837,926	1,115,360	3,722,566
Total Fixed Costs (9950.1)	787,116	777,493	9,623
HCF-2-NH Fixed Costs Claimed (9950.2)		(330,300)	330,300
Non Nursing expenses (4960.0)	1,145,949	1,145,949	0
TOTAL OPERATING EXPENSES(4000.0)	14,129,688	2,781,311	11,348,377

Schedule 8: Income Schedule**Gross Income****Nursing Facility Income**

Payer	Account	Routine Income	Account	Ancillary Income	Account	TOTAL INCOME
Self-Pay	3003.1	1,887,665	3005.1	1,701,735	3001.1	3,589,400
Managed Care	3003.2	1,563,828	3005.2	1,721,794	3001.2	3,285,622
Non-Managed Care	3003.3	0	3005.3	-1,598,325	3001.3	-1,598,325
Medicare – Non-Managed Care	3003.4	2,570,246	3005.4	-1,511,129	3001.4	1,059,117
Medicare – Managed Care	3003.5	-2,337	3005.5		3001.5	-2,337
Massachusetts Medicaid - Non-Managed Care	3003.6	6,215,224	3005.6	1	3001.6	6,215,225
Massachusetts Medicaid - Managed Care	3003.7		3005.7		3001.7	
Senior Care Options & PACE	3003.8	1,430,566	3005.8		3001.8	1,430,566
MA Medicaid Patient Resource Income	3022.6		3032.6		3001.9	
Non-MA Medicaid	3022.7		3032.7		3002.1	
Veteran's Affairs and Other Public	3023.2	129,095	3033.2		3002.2	129,095
Other payers (nursing facility only)	3003.9	0	3005.9		3002.3	0
TOTAL NURSING FACILITY INCOME	3003.0	13,794,287	3005.0	314,076	3001.0	14,108,363

Non-Nursing Facility Income

Service	Account	Income	Total
Adult Day Care	3025.3		
Hospital – Non-Nursing Facility	3026.1		
Outpatient Services	3025.5		
Assisted Living	3025.4		
Residential Care	3026.3		
Other Non-Nursing Facility	3026.2	0	
SUBTOTAL NON-NURSING FACILITY INCOME	3026.0		0
Endowment and other non-recoverable (Explain below)	3120.0	1,365,654	
Laundry	3140.0		
Vending Machines	3150.0		
Bad Debt Recovery	3160.0	400	
Prior Year Retroactive	3170.0	-3,256	
Interest Income	3180.0	952	
Nurses' Aide Training Income	3185.0		
Administrative and General Recoverable (Explain below)	3191.0	13,632	
Nursing Recoverable Income (Explain below)	3192.0		
Director of Nurses Recoverable (Explain below)	3195.0		
Variable Recoverable (Explain below)	3193.0		
Fixed costs recoverable (Explain below)	3196.0		
SUBTOTAL: MISC.& RECOVERABLE	3130.0		1,377,382
TOTAL GROSS INCOME (3001.0 + 3026.0 + 3130.0)	3000.0		15,485,745

Ancillary Expenses relating to above Ancillary Income

Account #	Account Title	Amount
6520.5	Legend Drugs *	217,394
6524.5	Resold to public patients *	193,441

Detail of Endowment and Other Non-Recoverable Income (3120.0)

Description	Amount
Covid Add on	1,319,793
Covid FFCRA	45,861
Subtotal	1,365,654

Detail of Recoverable Income Accounts (3191.0, 3192.0, 3193.0, 3195.0, 3196.0)

Account #	Description	Amount
3191.0	Other Income	13,632
Subtotal		13,632

Schedule 9: Balance Sheet**ASSETS****CURRENT ASSETS**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1025.0	Cash and Equivalents	293,420		
1040.0	Short-Term Investments			
1045.0	Current Portion Assets Whose Use is Limited			
1050.0	Other Cash			
1010.0	Total Cash		293,420	
	Accounts Receivable			
1063.0	Self-Pay Patients (Private)	146,267		
1066.0	Managed Care Patients (Private)			
1069.0	Non-Managed Care Patients (Private)			
1073.0	Medicare Non-Managed Care Patients	564,441		
1076.0	Medicare Managed Care Patients	644,865		
1079.0	Mass. Medicaid Non-Managed Care Patients	422,069		
1081.0	Mass.Medicaid Managed Care Patients			
1083.0	MA. Senior Care Organization Patients			
1086.0	PACE Patients			
1100.4	Non-MA Medicaid Patients			
1101.2	Other Public Patients			
1089.0	Other Patients	-2,154		
1140.0	Reserve for Bad Debt	(32,772)		
1060.0	Net Patient Account Receivables		1,742,716	
	Loans Receivables			
1160.0	Officers/Owners	1,166,875		
1170.0	Employees			
1180.0	Affiliates/Related Parties	0		
1185.0	Other			
1150.0	Total Loans Receivable		1,166,875	
1190.0	Interest Receivable			
1210.0	Supply Inventory			
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	34,710		
1290.0	Prepaid Taxes			
1295.0	Capitalized Pre-opening Costs			
1300.0	Other Prepaid Expenses	9,295		
1260.0	Total Prepaid Expenses		44,005	
1310.0	Other Current Assets		20,372	
1005.0	TOTAL CURRENT ASSETS			3,267,388

Non-Current Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost			
1510.0	Land – Book Value			
1521.1	Building – Cost			
1522.2	Building – Accum. Deprc.	()		
1520.0	Building – Book Value			
1611.1	Building Improvements - Cost	96,784		
1612.2	Building Improvements – Accum. Deprc.	(2,420)		
1610.0	Building Improvements – Book Value		94,364	
1626.1	Leasehold Improvements – Cost			
1627.2	Leasehold Improvements – Accum. Deprc.	()		
1625.0	Leasehold Improvements – Book Value			
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	()		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap. Improvements – Accum. Deprc.	()		
1615.0	HCF Cap. Improvements – Book Value			
1651.1	Equipment – Cost	107,523		
1652.2	Equipment – Accum. Deprc.	(5,376)		
1650.0	Equipment – Book Value		102,147	
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap. Equipment – Accum. Deprc.	()		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	()		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost	10,800		
1710.2	Software – Accum. Deprc.	(1,080)		
1710.0	Software – Book Value		9,720	
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	()		
1715.0	HCF Cap.Software – Book Value			
1500.0	TOTAL - NON CURRENT(FIXED) ASSETS			206,231

Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1910.0	Organization Expense	104,190		
1940.0	Purchased Goodwill	831,073		
1950.0	Leasehold Deposits			
1960.0	Utility Deposits			
1970.0	Cash Surrender Value of Officer Life Insurance			
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	()		
1979.0	Construction in Progress			
1975.3	Long Term Investments			
1975.4	Non-Current Assets Whose Use is Limited			
1980.0	Other (Explain on Sch 20)			
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			935,263
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			4,408,882

Liabilities and Net Worth**Current Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Accounts Payable			
2020.0	Trade	1,320,883		
2030.0	Accrued Expenses	301,052		
2040.2	Due Medicaid – Non-MA			
2040.3	Due Medicaid MA – Nursing Care			
2040.4	Due Medicaid MA – Resident Care			
2041.0	Due Medicaid - Estimated			
2045.0	Due Medicare - Actual			
2046.0	Due Medicare – Estimated			
2048.0	Due Other Payers - Actual			
2049.0	Due Other Payers – Estimated	2,085,402		
2010.0	Total Accounts Payable		3,707,337	
2055.0	Patient Funds Due (Self-Pay)			
2060.0	Patient Funds Due (Third Party Settlement)			
	Current Long-Term Debt			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates			
2130.0	Banks	444,284		
2150.0	Other Short-Term Financing			
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt		444,284	
	Accrued Salaries & Payroll Liabilities			
2190.0	Accrued Salaries	432,898		
2200.0	Accr. Payroll Tax w/held	30,664		
2210.0	Accr. Employee Taxes Pay.			
2220.0	Other Payroll Liabilities	4,878		
2180.0	Total Accrued Salaries & Payroll Liabilities		468,440	
	Other Current Liabilities			
2260.0	Accr. State & Federal Taxes			
2270.0	Accr. Interest Payable			
2280.0	Accr. Bonus & Profit Sharing			
2290.0	Other Current Liabilities			
2250.0	Total Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			4,620,061
	Non-Current Liabilities			
2310.0	Mortgages			
2330.0	Due to Affiliates/Related Parties			
2320.0	Other Long-Term Debt			
2300.0	TOTAL NON-CURRENT LIABILITIES			
2015.0	TOTAL LIABILITIES			4,620,061

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital			
2530.0	Proprietor Drawings	()		
2540.0	Partnership Drawings	()		
2545.0	Contributions	-1,567,236		
2550.0	Net Profit / (Loss) Year-to-Date	1,356,057		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		-211,179	

2500.0	TOTAL NET WORTH(2510.0)			-211,179
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2000.0	TOTAL LIABILITIES AND NET WORTH (2015.0 + 2500.0)			4,408,882
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Schedule 10: Statement of Operations

Account Number		
	Operating Revenue	
9605.0	Net Patient Service Revenue	14,108,363
9610.0	Other	1,376,430
9615.0	Net Assets Released from Restriction	
9620.0	Total Operating Revenue	15,484,793
	Operating Expenses	
9625.0	Salaries and Wages	7,470,533
9630.0	Employee Benefits	758,444
9635.0	Supplies and Other (including Payroll Taxes)	5,820,610
9640.0	Interest	20,561
9645.0	Provision for Bad Debt	50,664
9650.0	Depreciation and Amortization	8,876
9655.0	Total Operating Expenses	14,129,688
9660.0	Income from Operations	1,355,105
	Non-Operating Revenue	
9665.0	Interest Income (from Schedule 8,3180.0)	952
9670.0	Investment Income	
9675.0	Gains (Losses) from Investments	
9680.0	Gains (Losses) from Sale of Equipment	
9685.0	Other(Specify)	
9690.0	Total Non-Operating Revenue	952
9695.0	Net Income Before Taxes or Extraordinary Items	1,356,057
9755.0	Provision for Income Tax	
9760.0	Income Before Cumulative Effect of Change in Accounting Principles	1,356,057
	Cumulative Effect of Change in Accounting Principles	
9770.0	Other(Specify)	
9775.0	Other(Specify)	
9780.0	Total Cumulative Change in Accounting Principles	
9785.0	Net Income	1,356,057

Schedule 11: Cash Flow

Account	Description	Account Balance	Total
	Cash flows from operating activities		
9805.0	Change in net assets (net income)	1,356,057	
9810.0	Adjustments to reconcile changes in net assets (net income)	0	
9815.0	Increases(decreases) to cash provided by operating activities	-534,291	
9820.0	Net cash from operating activities		821,766
	Cash flows from investing activities		
9825.0	Capital expenditures	-138,521	
9830.0	Other cash used in investing activities	0	
9835.0	Net cash used in investing activities		-138,521
	Cash flows from financing activities		
9840.0	Proceeds from issuance of long-term debt		
9845.0	Payments on long-term debt and capital lease expenditures	0	
9850.0	Other cash used in financing activities	-389,825	
9855.0	Net cash used in financing activities		-389,825
9860.0	Net increase/(decrease) in cash and cash equivalents		293,420
9865.0	Cash/cash equivalents beginning of year		
9870.0	Cash/cash equivalents end of year		293,420

Schedule 12: Reconciliation of Reported Income and Financials

Total income reported on HCF-1 (#3000.0)	15,485,745
Total operating expenses on HCF-1 (#4000.0)	14,129,688
HCF-1 Net income/(loss) before reconciling items	1,356,057 ¹

Reconciling Items

Items reported on HCF-1 but not on financials. Explain below.

Description	Amount
Subtotal	

Items reported on financials but not on HCF-1. Explain below.

Description	Amount
Subtotal	

Net income/(loss) per financials	1,356,057 ²
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1. This amount should agree with Schedule 13, HCF-1 Net Income/ (Loss)
2. Do not use this amount on Schedule 13.

Schedule 13: Reconciliation of Net Worth**Proprietorship and Partnership**

Balance: 12/31/2019(2500.0)	¹ 0
Other: Prior Period Adjustment(s)	² 0
Capital contribution during year	-1,567,236
HCF-1 Net income	1,356,057
Drawing during year	(0)
Balance: 12/31/2020(2500.0)	³ -211,179

1. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2019 HCF-1
2. Disclose all facts relative to adjustments and explain on the Footnotes and Explanations page any impact on reimbursable costs as reported on prior year(s) cost report identifying the specific accounts affected.
3. This amount should agree with acct. #2500.0, Total Net Worth on Schedule 9 of 2020 HCF-1. Detail explanation for any difference.

Schedule 14: Patient Statistics

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 1												
Nursing	1,995	180	0	1,131	219	6,322	299	1,630	0			11,776
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	29					106	20	34	0			189
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 1 Totals	2,024	180	0	1,131	219	6,428	319	1,664	0			11,965
Quarter 2												
Nursing	1,474	69	0	1,332	695	6,456	252	1,658	0			11,936
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	19					143	4	10	0			176
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 2 Totals	1,493	69	0	1,332	695	6,599	256	1,668	0			12,112

	Self-Pay	Managed. Care	Non- Managed Care	Medicare- Non Managed Care	Medicare Managed Care	MA Medicaid- Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Quarter 3												
Nursing	1,590	77	608	404	7,744	132	1,745	0				12,300
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	20					88	7	4	0			119
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 3 Totals	1,610	77	608	404	7,832	139	1,749	0				12,419
Quarter 4												
Nursing	1,413	118	949	370	6,930	61	1,497	0				11,338
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	12					127	19	23	0			181
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
Quarter 4 Totals	1,425	118	949	370	7,057	80	1,520	0				11,519

	Self-Pay	Managed. Care	Non-Managed Care	Medicare-Non Managed Care	Medicare Managed Care	MA Medicaid-Non Managed Care	MA Medicaid Managed Care	SCO & PACE	Non-MA Medicaid	VA, DTA & Other Public	Other	TOTALS
Annual Totals												
Nursing	6,472	444	0	4,020	1,688	27,452	744	6,530	0			47,350
Resident Care												
Pediatrics												
Ventilator Unit												
Head Trauma/ABI												
Other Medicaid Special Contract												
Nursing Leave of Absence (Paid)	80					464	50	71	0			665
Nursing Leave of Absence (Unpaid)												
Residential Leave of Absence (Paid)												
Residential Leave of Absence (Unpaid)												
GRAND ANNUAL TOTALS	6,552	444	0	4,020	1,688	27,916	794	6,601	0			48,015

0140.0	Number of Admissions During Year	1039
0140.1	Number of Massachusetts Medicaid Admissions During Year	261
0150.0	Number of Discharges During Year	1070
0190.0	Average Length of Stay	45

Schedule 15: Detail of Purchased Service Nursing

(A) DON PURCHASED SERVICE NURSING (6025.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX		
		(7339.2)	(6025.2)

(B) RN PURCHASED SERVICE NURSING (6035.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX		
		(7340.2)	(6035.2)

(C) LPN PURCHASED SERVICE NURSING (6042.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX		

(7341.2)

(6042.2)

(D) NURSES AIDES PURCHASED SERVICE NURSING (6052.2)

Name of Temporary Nursing Service Agency	Department of Public Health #	Total Hours of Service (Round to one decimal place)	Total Charges
Registered			
Unregistered/Other Non-Allowable			
Total	XXXXXXXXXX		

(7342.2)

(6052.2)

Schedule 16: Supplemental Salary / Hour Data**A. Overtime Wages for RNs, LPNs, and CNAs**

	Account	RN	Account	LPN	Account	CNA
Wages*	7846.2	7,050	7848.2	142,121	7835.2	62,781
Hours*	7847.2	136	7849.2	3,193	7836.2	2,297

*Include total wages and the respective hours for all overtime wages. (Ex. A RN makes \$25/hour and has 100 overtime hours at time and one half & another RN makes \$20/hour and has 20 overtime hours at double time; RN Overtime Wages =\$4,550 and Hours = 120.)

B. Wage Differentials for RNs, LPNs, and CNAs**1. Shift Differential Wages for RNs, LPNs, and CNAs**

	Account	RN	Account	LPN	Account	CNA
Wages*	7850.2	22,562	7851.2	92,753	7852.2	170,406

2. Other Differential Wages for RNs, LPNs, and CNAs

	Account	RN	Account	LPN	Account	CNA
Wages*	7853.2	5,434	7854.2	39,433	7855.2	68,522

*Include the increases in wages due to a shift or other differentials. (Ex. NH had shift/other differential wages and hours as follows: RN shift differential of \$1.50/ hour for 2,000 hours; RN Shift differential wages = \$3,000. Another RN had \$2.00/hour other differential for 1000 hours ; RN Other differential wages = \$2,000)

C. Detail of Administrator's Salary and Benefits

1. Provide the amount of salary and benefits paid to the licensed administrator(s) during the year. If more than one administrator was employed during 2020, summarize the information. This schedule should be filled out whether the administrator was paid on the HCF-1 or HCF-3.

Name	Dates of Employment	License Number	Affiliation (O, R, U) ¹
Scott Wheeler	From: 01/01/2020 To: 12/31/2020	2997	O

1. O = Officer R = Related To Owner U = Unrelated Employee

2. Total values reported below should reflect salary and benefits for one full time administrator for one entire year.

9270.1	Salary	-4,185
9270.2	Payroll Taxes	
9270.3	Workers' Compensation	
9270.4	Group Health/Life Insurance	25,849
9270.5	Pension	
9270.6	Other Benefits	264
9272.0	TOTAL ADMINISTRATOR COMPENSATION	21,928

Staff and Hours by Position

Position	Account	Number of Staff	Account	Total Hours
Staff Development	7210.2	4	7310.2	2,978
Plant Operations	7211.2	3	7311.2	4,568
Dietary Staff	7212.2	47	7312.2	23,945
Dietician	7213.2	1	7313.2	1,550
Laundry Staff	7214.2	7	7314.2	7,668
Housekeeping Staff	7215.2	34	7315.2	17,017
Quality Assurance	7216.2		7316.2	
Ward Clerks/Medical Records	7217.2	1	7317.2	2,108
MMQ Nurses	7218.2	0	7318.2	0
MDS Coordinator	7232.2	3	7332.2	3,901
Social Service Staff	7220.2	2	7320.2	4,501
Interpreters	7233.2		7333.2	
Restorative – Indirect	7221.2	16	7321.2	2,817
Restorative – Direct	7222.2	16	7322.2	7,509
Recreational Staff	7223.2	21	7323.2	12,779
Administrator	7224.2	0	7324.2	0
Officer	7225.2	0	7325.2	0
Clerical Staff	7226.2	11	7326.2	15,358
Admin.In training	7227.2	0	7327.2	0
DON	7228.2	3	7328.2	2,273
RNs	7229.2	32	7329.2	16,500
LPNs	7230.2	83	7330.2	52,270
CNAs	7231.2	167	7331.2	86,559
Totals		451		264,301

Schedule 17: Proprietorship/Partnership/Corporation Information

Partnership

Last Name Wheeler
First Name Scott
Title Administrator

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total
2540.0	0						0		0
4110.1	100	-4,185	264	0	0	25,849	0	272,431	294,359

Last Name
First Name
Title

Account	% Time Devoted	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total

Schedule 18: Highest Paid Salaries

List below the names, salaries and benefits of the three employees who have the highest compensation being claimed on this report

Last Name Kachadoorian
First Name Michael
Title Administrator

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7710.1)
4140.1	100	2,168	147,619	4,852	8,537	89	1,148	0	0	162,245

Last Name McGivern
First Name Jesica
Title Nursing manager/LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7711.1)
6041.1	100	2,779	101,465	5,200	14,023	1,948	11,567	0	0	134,203

Last Name Debasitis
First Name Donna
Title LPN

Account	% Time Devoted	# of Hours	Salary	Emp. Benefits	Payroll Taxes	Workers' Comp	Gr.Life/Hlth Ins.	Draw	Other	Total (7712.1)
6041.1	100	2,080	93,592	52	14,673	94	5,189	0	0	113,600

Schedule 19: Summary of Notes Payable

Mortgages and Notes Supporting Fixed Assets 1

³ Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo/Da/Yr	Due Date Mo/Da/Yr	No. of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort. Acq. Costs	2020 Amort. of Mort. Acq Costs	² Bal. 01/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *	
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX			XXXX	XXXX		XXXX			

*See Instructions

a b c
Total Fixed Interest a + b + c (4520.8) = 0

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Working Capital Debt 1

Lender Name	Rel. Party Y/N	² Balance 01/01/2020	Amount	Start Mo/Da/Yr	Principal Payment	Balance 12/31/2020	Interest Rate%	³ Interest Expense
Chambridge Healthcare Group	No	0	1,000,000	01/31/2020	329,267	670,733	6	54,528

Total Working Capital Interest (4430.0) 3 54,528

Total Working Capital Debt (2100.0 less 2160.0) 444,284

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.

2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.

3. The sum of the working capital interest expense.

Schedule 20: Footnotes and Explanations

Please explain any discrepancies and note any additional information relating to the data provided on this report in the space below. Attach additional pages if needed.

Schedule 2 to 4

Benefit are allocated by the salary per department divided by total salaries.

Footnote:

\$120,033 balance in account 4251.00 has been allocated as follows:

\$51,941 Cost Report Line 7014.3

\$36,757 Cost Report Line 7916.3

\$ 1,091 Cost report Line 4250.5

\$ 4,200 Cost Report Line 4400.0

\$25,144 Cost Report Line 4360.3

\$ 900 Cost report Line 6520.5

Schedule 22:

Other Fixed Expense \$10124, MIP Insurance

Other Operating Expenses:

\$10,844 Amortization Start Up Costs

\$ 351 Consulting Fees

\$72,111 Liability Insurance

\$10,525 Umbrella Insurance

Schedule 21: Realty Company Balance Sheet

(This information must be taken directly from the HCF-2-NH, Schedule 5)

ASSETS**HCF-2-NH CURRENT ASSETS**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Cash			
1020.0	Checking Account	12,250		
1030.0	Short-Term Investments			
1050.0	Other			
1010.0	Total Cash		12,250	
	Loans Receivables			
1160.0	Officers/Owners			
1170.0	Employees			
1180.0	Affiliates/Related Parties	64,000		
1185.0	Other Loans Receivable	5,000		
1150.0	Total Loans Receivable		69,000	
	Prepaid Expenses			
1270.0	Prepaid Interest			
1280.0	Prepaid Insurance	38,711		
1300.0	Other Prepaid Expenses *			
1260.0	Total Prepaid Expenses		38,711	
1310.0	Other Current Assets		467,888	
1005.0	TOTAL CURRENT ASSETS			587,849

HCF-2-NH NON-CURRENT ASSETS

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1511.1	Land – Cost	111,134		
1510.0	Land – Book Value		111,134	
1521.1	Building – Cost	9,851,551		
1522.2	Building – Accum. Deprc.	(123,144)		
1520.0	Building – Book Value		9,728,407	
1611.1	Building Improvements - Cost	37,315		
1612.2	Building Improvements – Accum. Deprc.	(933)		
1610.0	Building Improvements – Book Value		36,382	
1631.1	Other Improvements – Cost			
1632.2	Other Improvements – Accum. Deprc.	()		
1630.0	Other Improvements – Book Value			
1616.1	HCF Cap.Improvements – Cost			
1617.2	HCF Cap.Improvements – Accum. Deprc.	()		
1615.0	HCF Cap.Improvements – Book Value			
1651.1	Equipment – Cost			
1652.2	Equipment – Accum. Deprc.	()		
1650.0	Equipment – Book Value			
1661.1	HCF Cap.Equipment – Cost			
1662.2	HCF Cap.Equipment – Accum. Deprc.	()		
1660.0	HCF Cap.Equipment – Book Value			
1701.1	Motor Vehicles - Cost			
1702.2	Motor Vehicles – Accum. Deprc.	()		
1700.0	Motor Vehicles – Book Value			
1710.1	Software - Cost			
1710.2	Software – Accum. Deprc.	()		
1710.0	Software – Book Value			
1715.1	HCF Cap.Software – Cost			
1715.2	HCF Cap.Software – Accum. Deprc.	()		
1715.0	HCF Cap.Software – Book Value			
1500.0	TOTAL - FIXED ASSETS			9,875,923

HCF-2-NH Deferred Charges and Other Assets

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
1975.1	Mortgage Acquisition Cost			
1975.2	Accumulated Amortization of Mortgage Acq. Cost	()		
1979.0	Construction in Progress			
1980.0	Other	151,818		
1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS			151,818
1000.0	TOTAL ASSETS (1005.0 + 1500.0 + 1900.0)			10,615,590

Liabilities and Net Worth**HCF-2-NH Current and Long-Term Liabilities**

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Notes and Loans Payable			
2110.0	Officer, Owner, Related Parties			
2120.0	Subsidiaries and Affiliates	518,852		
2130.0	Banks			
2150.0	Other Short-Term Financing	46,328		
2160.0	Payments Due w/in one year on long-term debt			
2100.0	Total Current Long-Term Debt		565,180	
2240.0	Accrued Taxes - Realty and Management			
2295.0	Other Current Liabilities			
2005.0	TOTAL CURRENT LIABILITIES			565,180
	Long Term Liabilities			
2310.0	Mortgages	8,177,792		
2320.0	Other Long-Term Debt			
2300.0	TOTAL LONG-TERM LIABILITIES			8,177,792

Net Worth – Not-For-Profit

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
	Net Assets			
2410.0	Unrestricted			
2420.0	Temporarily Restricted			
2430.0	Permanently Restricted			
2400.0	TOTAL NET ASSETS			

Net Worth – Proprietorship or Partnership

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2520.0	Capital	1,705,286		
2530.0	Proprietor Drawings	()		
2540.0	Partnership Drawings	()		
2545.0	Contributions			
2550.0	Net Profit / (Loss) Year-to-Date	167,332		
2510.0	TOTAL PROPRIETORSHIP OR PARTNERSHIP		1,872,618	

Net Worth – Corporate

ACCOUNT	DESCRIPTION	ACCOUNT BALANCE	SUBTOTAL	TOTAL
2620.0	Capital Stock			
2630.0	Additional Paid in Capital			
2640.0	Treasury Stock	()		
2650.0	Retained Earnings			
2610.0	TOTAL CORPORATION			

2500.0	TOTAL NET WORTH			1,872,618
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2000.0	TOTAL LIABILITIES AND NET WORTH (2005.0 + 2300.0 + 2500.0)			10,615,590
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* See Instructions

Schedule 22: Realty Company Statement of Income and Expense
(This information must be taken directly from the HCF-2-NH, Schedule 2)

INCOME

3510.0	Rental from Nursing Facility	720,600		
3520.0	Other Rental *	343		
3530.0	Other Income *			
3540.0	Recoverable Fixed Income			
3500.0	TOTAL INCOME			720,943

9540.0	Taxes, Real Estate	71,769	0	71,769
9540.5	Taxes, Personal Property			0
9545.0	Interest, Long-Term (Schedule 23)			0
9547.0	Other (Explain on sch 20)	103,955	0	103,955
9550.0	Building Depreciation	123,144	0	123,144
9560.8	Building Improvement Depreciation	933	0	933
9562.8	HCF Capitalization-Improvements Depreciation			0
9570.0	Equipment Depreciation			0
9571.0	HCF Capitalization-Equipment Depreciation			0
9575.0	Software/Limited Life Assets Depreciation			0
9576.0	HCF Capitalization-Software/Limited Life Assets Depreciation			0
9580.0	Insurance-Building, Building Improvement & Equipment	30,499	0	30,499
3540.0	Recoverable Fixed Income (above)			()
9950.2	SUBTOTAL: FIXED COSTS	330,300	0	330,300
9502.2	SUBTOTAL: OTHER OPERATING EXPENSES (from Schedule 24)	0	0	0
9545.5	Interest on Working Capital *	223,311	223,311	
9546.0	Interest on Late Payments, Penalties *			
9530.0	SUBTOTAL: NON-ALLOWABLE EXP	223,311	223,311	
9500.0	TOTAL HCF-2-NH EXPENSES	553,611	223,311	330,300

1 For Fixed Cost expenses, the Non-Allowable portion should be the difference between the Reported Expenses and the Allowable Fixed Costs on Schedule 4 of the HCF-2-NH.

* Non-Allowable Expense

Schedule 23

Realty Company Mortgages and Notes Payable Supporting Fixed Assets 1

(This information must be taken directly from the HCF-2-NH, Schedule 9)

³ Type of Notes Payable	Lender Name	Rel. Party Y/N	Date Mort. Acquired Mo/Da/Yr	Due Date Mo/Da/Yr	No.of Months Amort.	Monthly Payments	Original Mortgage Amount	Mort.Acq. Costs	2020 Amort.of Mort. Acq Costs	² Bal. 01/01/2020	Principal Payment	Bal. 12/31/2020	Rate %	Interest Expense	Period Expense *	
Totals	XXXX	XX	XXXXXX	XXXX	XXX	XXX	XXXXXX			XXXX	XXXX		XXXX			

*See Instructions

a b c

Total Fixed Interest a + b + c (9545.0) =

1. This schedule should include all mortgages and notes payable whether or not interest expense is incurred. Each new note should be reported with all information items filled in completely. New notes or enhancements of existing notes should be reported on a new line separately.
2. For new loans in 2020, post the beginning mortgage balance of the loan in this column.
3. Summarize Other Mortgages and Notes in this row and provide details in Schedule 20: Footnotes and Explanations.

Schedule 24**Realty Company Detail of Other Operating Expenses****(This information must be taken directly from the HCF-2-NH, Schedule 3)**

DESCRIPTION	REPORTED EXPENSES	NON-ALLOWABLE EXPENSES	CLAIMED HCF-2-NH OPERATING COSTS
SUBTOTAL:OTHER EXPENSES(9502.3) (A)	0	0	0
TOTAL HCF-2 UTILITIES & PLANT OPERATING EXPENSES(9502.4) (B)	0	0	0
TOTAL HCF-2 OTHER OPERATING EXPENSES(9502.2) (A) + (B)	0	0	0

Section A**Submission Attestation Sections**

Signatures are required to submit this cost report electronically. There are three sections that require signature: (A) Preparer certification, (B) Accuracy of Reported Costs certification by Owner, Partner or Officer and (C) Use of Public Funds certification by Owner, Partner, Officer or Administrator.

Section A - Preparer Type of Accounting Service:

CERTIFICATION BY PREPARER OTHER THAN OWNER, PARTNER OR OFFICER

Enter below Name of Preparer other than Owner, Partner or Officer :

Firm Name:	QUABBIN VALLEY HEALTHCARE (BLUPOINT HEALTHCARE LLC)
Preparer's Last Name:	Horky
Middle Name:	L.
First Name :	Theresa
Title :	Accountant
Preparer's Address:	c/o Pegasus Solutions Inc
Phone Number:(###-###-####)	508-570-4908
Type of service performed by preparer:	Other

By checking the box below I hereby certify that I am the preparer noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Horky,L.,Theresa - Hor5304
Date of Authorization (MO/DA/YR):	06/04/2021
Submitter's acknowledgement:	X

Section B**Section B - Accuracy of Reported Costs:**

CERTIFICATION BY OWNER,PARTNER OR OFFICER

Provider Name :QUABBIN VALLEY HEALTHCARE (BLUPOINT HEALTHCARE LLC)

Vendor Payment Number :0950817

Reporting Period : 01/01/2020 to 12/31/2020

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. 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 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.

Enter the Name of the Owner,Partner, or Officer authorizing this certification:

Last Name:	Wheeler
First Name :	Scott
Middle Name:	
Title :	COO

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Wheeler,Scott - Whe984
Date of Authorization (MO/DA/YR):	06/07/2021
Submitter's acknowledgement:	X

Section C

Section C - Use of Public Funds:

CERTIFICATION BY OWNER, PARTNER, OFFICER OR ADMINISTRATOR

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, the facility representative whose signature appears below, hereby certifies to the best of his/her 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. 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

Enter below the Name of the Owner,Partner, Officer or Administrator authorizing this certification:

Last Name:	Wheeler
First Name :	Scott
Middle Name:	
Title :	COO

By checking the box below I hereby certify that I am the authorizing person noted above and that the type of accounting service performed is accurate as noted.

Signature of authorized Cost Report Submitter:	Wheeler,Scott - Whe984
Date of Authorization (MO/DA/YR):	06/07/2021
Submitter's acknowledgement:	X



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