

**Skilled Nursing Facility Cost Report**  
**BLACKSTONE VALLEY HEALTH & REHABILITATION**  
Filing Year: 2022

Date: 11/28/2023  
Time: 10:54 AM

**SCHEDULE 1 : GENERAL INFORMATION**

<b>Facility Information</b>		
<b>Table 1</b>		1
Line #	Description	
1.1	Facility Name	BLACKSTONE VALLEY HEALTH & REHABILITATION
1.2	MassHealth Provider ID	110167908A
1.3	Federal Employer Tax ID	845171974
1.4	VPN	0950859
1.5	Is the above information correct?	Yes
1.6	Facility Number	01012
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	447 Hill Street
1.11	City	Whitensville
1.12	Zip	01588
1.13	Telephone	+1 (508) 234-7306
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	Limited Liability Corporation (LLC)
1.18	List the name of the management company as reported on the management company cost report.	Blupoint Global Management LLC
1.19	List the name of the entity that holds the nursing facility license.	Blupoint Management II dba Blackstone Valley Health & Rehabilitation
1.20	List realty company names as reported on each realty company cost report.	Amesbury Property Holdings, 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

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<b>Contact Information</b>		
<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	
2.1	Contact Person Name	Theresa Horky
2.2	Nursing Facility or Firm Name	Pegasus Solutions, Inc
2.3	Title	Accountant
2.4	Street Address	693 East Central St
2.5	City	Franklin
2.6	State	Ma
2.7	Zip Code	02038
2.8	Phone Number	+1 (508) 570-4908
2.9	Email Address	thorky@pegasuslhc.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>
<b>Line #</b>	<b>Description</b>	
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	Theresa Horky
3.3	Nursing Facility or Firm Name	Pegasus Solutions, Inc
3.4	Title	Accountant
3.5	Street Address	693 East Central St 2nd Floor
3.6	City	Franklin
3.7	State	Mass
3.8	Zip Code	02038
3.9	Phone Number	+1 (508) 570-4908
3.10	Email Address	thorky@Pegasuslhc.com
3.11	Type of Accounting Service Performed	Other (Explain in Footnotes)

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<b>Owner Business Information</b>						
Please use this table to provide information on any other Massachusetts public payer programs that the direct and indirect owners of this facility operate.						
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Line #</b>	<b>Service Type</b>	<b>Company Name</b>	<b>MassHealth Provider ID</b>	<b>Direct Owner/Partner Names</b>	<b>Indirect Owner/Partner Names</b>	<b>Parent Organization Names</b>
4.1						
4.2						
4.3						
4.4						
4.5						
4.6						
4.7						
4.8						

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**SCHEDULE 2 : REVENUE**

<b>Nursing Facility Revenue</b>				
<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	1,551,035	1,001	1,552,036
1.2	Commercial Managed Care	368,848		368,848
1.3	Commercial Non-Managed Care			0
1.4	Medicare Fee-For-Service	2,774,662	132,272	2,906,934
1.5	Medicare Managed Care (Part C)	1,033,259		1,033,259
1.6	MassHealth Fee-for-Service	4,333,313		4,333,313
1.7	MassHealth Managed Care			0
1.8	Senior Care Options	2,911,529	231,838	3,143,367
1.9	OneCare			0
1.10	PACE			0
1.11	Medicaid Out-of-State			0
1.12	Medicaid Patient Paid Amount			0
1.13	DTA & EAEDC			0
1.14	Veteran's Affairs & Other Public			0
1.15	Other Payer Revenue	472,364		472,364
<b>100</b>	<b>Total Nursing Facility Revenue</b>	<b>13,445,010</b>	<b>365,111</b>	<b>13,810,121</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>		

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<b>Other Nursing Facility Revenue</b>		
<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	984,135
3.3	Laundry Revenue	
3.4	Vending Machine Revenue	
3.5	Recovery of Bad Debts	
3.6	Prior Year Retroactive Revenue	7,527
3.7	Interest Income	2
3.8	Nurses' Aide Training Revenue	
3.9	Administrative and General Recoverable Revenue	71,434
3.10	Nursing Recoverable Revenue	
3.11	Variable Recoverable Revenue	
3.12	Fixed Cost Recoverable Revenue	
<b>300</b>	<b>Total Other Nursing Facility Revenue</b>	<b>1,063,098</b>

<b>Detail of Endowment and Non-Recoverable Revenue</b>			
<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)	US Stimulus	217,572
4.2	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Mass covid addon	191,101
4.3	Other Endowment and Non-Recoverable Revenue: (Enter Description)	Mass Workforce Retention	575,462
4.4	Other Endowment and Non-Recoverable Revenue: (Enter Description)		
4.5	Other Endowment and Non-Recoverable Revenue		
<b>400</b>	<b>Total Endowment and Non-Recoverable Revenue</b>		<b>984,135</b>

<b>Total Revenue</b>		
<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Total</b>
<b>500</b>	<b>Total Revenue</b>	<b>14,873,219</b>

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**SCHEDULE 3 : EXPENSES**

**Nursing Expenses**

<b>Table 1</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>
1.1	Director of Nurses: Salaries	162,434		162,434
1.2	Director of Nurses: Employee Benefits	7,310		7,310
1.3	Director of Nurses: Payroll Taxes incl Workers Comp.	13,540		13,540
1.4	Director of Nurses Purchased Service: Per Diem			0
1.5	Director of Nurses Purchased Service: Temporary Agency Staff	0	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>183,284</b>		<b>183,284</b>
1.7	Registered Nurses: Salaries	730,972		730,972
1.8	Registered Nurses: Employee Benefits	32,896		32,896
1.9	Registered Nurses: Payroll Taxes incl Workers Comp.	60,928		60,928
1.10	Registered Nurses Purchased Service: Per Diem			0
1.11	Registered Nurses Purchased Service: Temporary Agency Staff	336,448	0	336,448
<b>1.200</b>	<b>Subtotal: Registered Nurses Expenses</b>	<b>1,161,244</b>		<b>1,161,244</b>
1.12	Licensed Practical Nurses: Salaries	1,758,023		1,758,023
1.13	Licensed Practical Nurses: Employee Benefits	79,115		79,115
1.14	Licensed Practical Nurses: Payroll Taxes incl Workers Comp.	146,536		146,536
1.15	Licensed Practical Nurses Purchased Service: Per Diem			0
1.16	Licensed Practical Nurses Purchased Service: Temporary Agency Staff	553,036	0	553,036
<b>1.300</b>	<b>Subtotal: Licensed Practical Nurses Expenses</b>	<b>2,536,710</b>		<b>2,536,710</b>
1.17	Certified Nurse Aides: Salaries	1,755,885		1,755,885
1.18	Certified Nurse Aides: Employee Benefits	79,018		79,018
1.19	Certified Nurse Aides: Payroll Taxes incl Workers Comp.	146,359		146,359
1.20	Certified Nurse Aides Purchased Service: Per Diem			0
1.21	Certified Nurse Aides Purchased Service: Temporary Agency Staff	740,315	0	740,315
<b>1.400</b>	<b>Subtotal: Certified Nurse Aides Expenses</b>	<b>2,721,577</b>		<b>2,721,577</b>

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1.22	Nurse's Aide Training Administration		0	0
1.23	Nursing Education and Training			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>6,602,815</b>		<b>6,602,815</b>

**Less: Nursing Recoverable Income**

1.26	Nursing & Director of Nursing Recoverable Income		0	
1.27	Nurses' Aide Training Recoverable Income		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>6,602,815</b>		<b>6,602,815</b>

**Administrative and General Expenses**

<b>Table 2</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>
2.1	Administration: Salaries	158,608		158,608
2.2	Administration: Employee Benefits	7,138		7,138
2.3	Administration: Payroll Taxes incl Workers Comp.	13,221		13,221
2.4	Administration: Purchased Service			0
2.5	Officers: Total Compensation	172,304	172,304	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>351,271</b>		<b>178,967</b>
2.7	Clerical Staff: Salaries	548,426	258,458	289,968
2.8	Clerical Staff: Employee Benefits	24,680	11,631	13,049
2.9	Clerical Staff: Payroll Taxes incl Workers Comp.	45,713	21,543	24,170
2.10	Clerical Staff: Purchased Service	156,430		156,430
<b>2.200</b>	<b>Subtotal: Clerical Staff Expenses</b>	<b>775,249</b>		<b>483,617</b>
2.11	Electronic Data Processing, Payroll, and Bookkeeping Services	34,148		34,148
2.12	Office Supplies	34,239		34,239
2.13	Telecommunications (e.g. Internet, Phone)	18,326		18,326

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2.14	Other Telecommunications (e.g. tablets to support family and resident communications)			0
2.15	Travel: Conventions & Meetings	5,570		5,570
2.16	Advertising: Help Wanted	65,266		65,266
2.17	Licenses and Dues: Patient Care Related Portion	8,398		8,398
2.18	Continuing Professional Education / Training and Development	7,851		7,851
2.19	Accounting Services (Not related to appeals)	44,572		44,572
2.20	Insurance: Malpractice & General Liability	298,238		298,238
2.21	Insurance: Department of Unemployment Assistance (DUA) Claims - A & G Portion			0
2.22	Other A & G Expenses	31,669		31,669
2.23	Non-Allowable A & G Expenses	2,033,838	2,033,838	0
2.24	Realty Company Other Expenses Add-back (REA-CR, Sch. 2)		14,049	14,049
2.25	Management Company Allocated A & G Expenses (MGT-CR, Sch. 6)		613,313	613,313
2.26	Management Company Allocated Fixed Cost Expenses (MGT-CR, Sch. 6)			0
2.27	This line description is intentionally left blank			0
2.28	This line description is intentionally left blank			0
<b>2.300</b>	<b>Subtotal: Other Administrative and General Expenses</b>	<b>2,582,115</b>		<b>1,175,639</b>
<b>2.400</b>	<b>Subtotal: Total Administrative and General Expenses Before Recoverable Income</b>	<b>3,708,635</b>		<b>1,838,223</b>
<b>Less: Administrative &amp; General Recoverable Income</b>				
2.29	A & G Recoverable Income		71,434	71,434
<b>2.500</b>	<b>Subtotal: Administrative &amp; General Recoverable Income</b>	<b>0</b>		<b>71,434</b>
<b>200</b>	<b>Total: Net Administrative &amp; General Expenses After Recoverable Income</b>	<b>3,708,635</b>		<b>1,766,789</b>

**Detail of Other A&G Expenses**

Table 2A	1	2
Line #	Description	Amount
2A.1	Rent - Other	31,669
<b>2A.100</b>	<b>Subtotal: Other A&amp;G Expenses</b>	<b>31,669</b>



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

<b>Table 2B</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported Expenses</b>
2B.1	Advertising: Marketing	20,931
2B.2	Licenses and Dues: Not Related to Resident Care	8,229
2B.3	Accounting: Appeal Service	
2B.4	Legal: Appeal Service and DALA Filing Fees	
2B.5	Legal: Resident Care	
2B.6	Legal: Other	53,320
2B.7	Key Person Insurance	
2B.8	Management Company Fees	743,661
2B.9	Management Consultants	
2B.10	Interest on Working Capital	20,500
2B.11	Fines, Late Fees, Penalties, including Interest	112,091
2B.12	State and Federal Income Taxes	2,324
2B.13	Pre-Opening Expenses	2,010
2B.14	Bad Debt Expense	433,949
2B.15	User Fee Assessment	636,643
2B.16	Other Non-Allowable A&G Expenses	180
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>2,033,838</b>

**Variable Expenses**

<b>Table 3</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>
3.1	Staff Development Coordinator: Salaries	34,156		34,156
3.2	Staff Dev. Coord.: Employee Benefits	1,537		1,537
3.3	Staff Dev. Coord.: Payroll Taxes incl Workers Comp.	2,847		2,847
3.4	Staff Dev. Coord.: Purchased Service			0
<b>3.100</b>	<b>Subtotal: Staff Development Coordinator Expenses</b>	<b>38,540</b>		<b>38,540</b>
3.5	Plant Operation: Salaries	119,215		119,215
3.6	Plant Operation: Employee Benefits	5,365		5,365
3.7	Plant Operation: Payroll Taxes incl Workers Comp.	9,937		9,937

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3.8	Plant Operation: Purchased Service	134,559		134,559
3.9	Plant Operation: Supplies and Expenses	97,418		97,418
3.10	Plant Operation: Utilities	279,760		279,760
3.11	Plant Operation: Repairs			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>646,254</b>		<b>646,254</b>
3.13	Dietician: Salaries			0
3.14	Dietician: Employee Benefits			0
3.15	Dietician: Payroll Taxes incl Workers Comp.			0
3.16	Dietician: Purchased Service			0
3.17	Dietician Add-back (MGT-CR, Sch. 6 col 11)			0
<b>3.300</b>	<b>Subtotal: Dietician Expenses</b>	<b>0</b>		<b>0</b>
3.18	Dietary: Salaries	504,850		504,850
3.19	Dietary: Employee Benefits	22,720		22,720
3.20	Dietary: Payroll Taxes incl Workers Comp.	42,081		42,081
3.21	Dietary: Food	312,301		312,301
3.22	Dietary: Purchased Service			0
3.23	Dietary: Supplies and Expenses	15,301		15,301
<b>3.400</b>	<b>Subtotal: Dietary Expenses</b>	<b>897,253</b>		<b>897,253</b>
3.24	Housekeeping/Laundry: Salaries			0
3.25	Housekeeping/Laundry: Employee Benefits			0
3.26	Housekeeping/Laundry: Payroll Taxes incl Workers Comp.			0
3.27	Housekeeping/Laundry: Purchased Service	450,879		450,879
3.28	Housekeeping/Laundry: Supplies and Expenses	451		451
3.29	Housekeeping/Laundry: Linen and Bedding			0
3.30	Housekeeping/Laundry: Special Cleaning			0
<b>3.500</b>	<b>Subtotal: Housekeeping/Laundry Expenses</b>	<b>451,330</b>		<b>451,330</b>
3.31	Quality Assurance (QA) Professional: Salaries			0
3.32	QA Professional: Employee Benefits			0
3.33	QA Professional: Payroll Taxes incl Workers Comp.			0
3.34	QA Professional: Purchased Service	35,263		35,263
3.35	QA Professional Add-back (MGT-CR, Sch. 6 col 13)			0
<b>3.600</b>	<b>Subtotal: QA Professional Expenses</b>	<b>35,263</b>		<b>35,263</b>
3.36	Unit Clerk & Medical Records: Salaries	52,395		52,395

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3.37	Unit Clerk & Medical Records: Employee Benefits	2,359		2,359
3.38	Unit Clerk & Medical Records: Payroll Taxes incl Workers Comp.	4,368		4,368
3.39	Unit Clerk & Medical Records: Purchased Service			0
<b>3.700</b>	<b>Subtotal: Unit Clerk and Medical Record Expenses</b>	<b>59,122</b>		<b>59,122</b>
3.40	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	116,245		116,245
3.41	MMQ Evaluation Nurse/MDS Coordinator: Employee Benefits	5,232		5,232
3.42	MMQ Evaluation Nurse/MDS Coordinator: Payroll Taxes Incl Workers Comp.	9,690		9,690
3.43	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	55,710		55,710
<b>3.800</b>	<b>Subtotal: MMQ Evaluation Nurse/MDS Coordinator Expenses</b>	<b>186,877</b>		<b>186,877</b>
3.44	Behavioral Health Specialist: Salaries			0
3.45	Behavioral Health Specialist: Employee Benefits			0
3.46	Behavioral Health Specialist: Payroll Taxes incl Workers Comp.			0
3.47	Behavioral Health Specialist: Purchased Service			0
<b>3.900</b>	<b>Subtotal: Behavioral Health Specialist Expenses</b>	<b>0</b>		<b>0</b>
3.48	Social Service Worker: Salaries	146,106		146,106
3.49	Social Service Worker: Employee Benefits	6,575		6,575
3.50	Social Service Worker: Payroll Taxes incl Workers Comp.	12,178		12,178
3.51	Social Service Worker: Purchased Service	51,833		51,833
<b>3.1000</b>	<b>Subtotal: Social Service Worker Expenses</b>	<b>216,692</b>		<b>216,692</b>
3.52	Interpreters: Salaries			0
3.53	Interpreters: Employee Benefits			0
3.54	Interpreters: Payroll Taxes incl Workers Comp.			0
3.55	Interpreters: Purchased Service			0
<b>3.1100</b>	<b>Subtotal: Interpreters Expenses</b>	<b>0</b>		<b>0</b>
3.56	Indirect Restorative Therapy: Salaries	1,965		1,965
3.57	Indirect Restorative Therapy: Employee Benefits	88		88
3.58	Indirect Restorative Therapy: Payroll Taxes Incl Workers Comp.	164		164
3.59	Indirect Restorative Therapy: Consultants	180,986		180,986
3.60	Direct Restorative Therapy: Salaries		0	0

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3.61	Direct Restorative Therapy: Benefits		0	0
3.62	Direct Restorative Therapy: Consultants	632,891	632,891	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>816,094</b>		<b>183,203</b>
3.64	Recreational Therapy/Activities: Salaries	179,360		179,360
3.65	Recreational Therapy/Activities: Employee Benefits	8,073		8,073
3.66	Recreational Therapy/Activities: Payroll Taxes incl Workers Comp	14,949		14,949
3.67	Recreational Therapy/Activities: Purchased Service	15,881		15,881
3.68	Recreational Therapy/Activities: Supplies and Expenses	5,529		5,529
3.69	Recreational Therapy/Activities: Transportation		0	0
<b>3.1300</b>	<b>Subtotal: Recreational Therapy/Activities Expenses</b>	<b>223,792</b>		<b>223,792</b>
3.70	Resident Care Assistant: Salaries			0
3.71	Resident Care Assistant: Employee Benefits			0
3.72	Resident Care Assistant: Payroll Taxes incl Workers Comp.			0
3.73	Resident Care Assistant: Purchased Service			0
<b>3.1400</b>	<b>Subtotal: Resident Care Assistant Expenses</b>	<b>0</b>		<b>0</b>
3.74	Security: Salaries			0
3.75	Security: Employee Benefits			0
3.76	Security: Payroll Taxes including Workers Comp.			0
3.77	Security: Purchased Service			0
<b>3.1500</b>	<b>Subtotal: Security Expenses</b>	<b>0</b>		<b>0</b>
3.78	Travel: Motor Vehicle Expense			0
3.79	Variable Other Required Education			0
3.80	Variable Job Related Education			0
3.81	Insurance: Department of Unemployment Assistance (DUA) Claims: Variable Portion			0
3.82	Physician Services: Medical Director	57,000		57,000
3.83	Physician Services: Advisory Physician			0
3.84	Physician Services: Utilization Review Committee			0
3.85	Physician Services: Employee Physicals			0
3.86	Physician Services: Other	1,505		1,505
3.87	Legend Drugs	246,607	246,607	0
3.88	Personal Protective Equipment			0

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3.89	House Supplies Not Resold	282,467		282,467
3.90	House Supplies Resold to Private Residents		0	0
3.91	House Supplies Resold to Public Residents	219,409	219,409	0
3.92	Pharmacy Consultant	12,168		12,168
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>819,156</b>		<b>353,140</b>
<b>3.1700</b>	<b>Subtotal: Total Variable Expenses Before Recoverable Income</b>	<b>4,390,373</b>		<b>3,291,466</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>4,390,373</b>		<b>3,291,466</b>

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<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	119,782	405,728	278,146
4.2	Long-Term Interest Expense SNF-CR			0
4.3	Long-Term Interest Expense REA-CR		404,498	404,498
4.4	MA Corp. Excise Tax - Non-Income Portion SNF-CR			0
4.5	MA Corp. Excise Tax - Non-Income Portion REA-CR			0
4.6	Building Insurance Expense SNF-CR	23,567		23,567
4.7	Building Insurance Expense REA-CR			0
4.8	Real Estate Tax Expense SNF-CR	42,525	43,242	(717)
4.9	Real Estate Tax Expense REA-CR			0
4.10	Personal Property Tax Expense SNF-CR			0
4.11	Personal Property Tax Expense REA-CR		456	456
4.12	Other Fixed Cost Expenses SNF-CR			0
4.13	Other Fixed Cost Expenses REA-CR			0
4.14	Real Property Rent Expense SNF-CR	498,000	498,000	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>683,874</b>		<b>705,950</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		465	465
<b>4.200</b>	<b>Subtotal: Capital &amp; Fixed Cost Recoverable Income</b>	<b>0</b>		<b>465</b>
<b>400</b>	<b>Total: Net Capital &amp; Fixed Cost Expenses Including Recoverable Income</b>	<b>1,247,966</b>		<b>705,485</b>

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<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>15,385,697</b>		<b>12,438,454</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>15,949,789</b>		<b>12,366,555</b>

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

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

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



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<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	
3.2	8041.0	Child Day Care Expenses		0	
3.3	8045.0	Assisted Living Expenses		0	
3.4	8046.0	Outpatient Service Expenses		0	
3.5	8047.0	Chapter 766 Education Program Expenses		0	
3.6	8048.0	Ventilator Program Expenses		0	
3.7	8049.0	Acquired Brain Injury Unit Expenses		0	
3.8	8042.0	MS/ALS Program Expenses		0	
3.9	8050.0	Other Special Program Expenses		0	
3.10	8060.0	Hospital Expenses - Other Business		0	
3.11	8065.0	Other		0	
<b>300</b>	<b>8070.0</b>	<b>TOTAL OTHER BUSINESS EXPENSES</b>	<b>0</b>	<b>0</b>	

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**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	13,810,121
1A.2	Other Revenue	1,063,098
1A.3	Net Assets Released from Restriction	
<b>1A.100</b>	<b>Total Operating Revenue</b>	<b>14,873,219</b>
1A.4	Salaries and Wages	6,268,640
1A.5	Employee Benefits	569,083
1A.6	Supplies and Other (including Payroll Taxes)	8,372,807
1A.7	Interest Expense	73,173
1A.8	Provision for Bad Debt	(19,798)
1A.9	Depreciation and Amortization Expenses	121,792
<b>1A.200</b>	<b>Total Operating Expenses</b>	<b>15,385,697</b>
<b>1A.300</b>	<b>Income(Loss) from Operations</b>	<b>(512,478)</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>(512,478)</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>(512,478)</b>

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<i>Detail of Extraordinary Items</i>		
Table 1C	1	2
Line #	Description	Amount
1C.1		
<b>1C.100</b>	<b>Subtotal: Cumulative Extraordinary Items</b>	<b>0</b>

<i>Detail of Changes in Accounting Principles</i>		
Table 1D	1	2
Line #	Description	Amount
1D.1		
<b>1D.100</b>	<b>Subtotal: Cumulative Changes in Accounting Principles</b>	<b>0</b>

<i>Cost Reported Statement of Operations</i>		
Table 2		1
Line #	Description	Reported
2.1	Total Revenues (Schedule 2)	14,873,219
2.2	Total Nursing Expenses (Schedule 3)	6,602,815
2.3	Total Administrative and General Expenses (Schedule 3)	3,708,635
2.4	Total Variable Expenses (Schedule 3)	4,390,373
2.5	Total Capital and Fixed Cost Expenses (Schedule 3)	683,874
2.6	Total Other Business Expenses (Schedule 4)	0
<b>2.100</b>	<b>Subtotal: Total Facility Expenses</b>	<b>15,385,697</b>
<b>200</b>	<b>Cost Reported Net Income(Loss)</b>	<b>(512,478)</b>

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<b>Reconciliation Between Financial Statement and Cost Report Net Income</b>			
<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)		(512,478)
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)		(512,478)

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**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	65,429
1.2	Short-Term Investments	
1.3	Current Portion Assets Whose Use is Limited	
1.4	Other Cash and Equivalents	
1.5	Payer Accounts Receivable	2,437,170
1.6	Less Reserve for Bad Debt	(83,971)
<b>1.100</b>	<b>Subtotal: Net Patient Accounts Receivable</b>	<b>2,353,199</b>
1.7	Receivable from Officers/Owners/Employees	814,903
1.8	Receivable from Affiliates/Related Parties	
1.9	Interest Receivable	
1.10	Supply Inventory	
1.11	Other Receivables	62,633
1.12	Prepaid Interest	
1.13	Prepaid Insurance	214,671
1.14	Prepaid Taxes	
1.15	Other Prepaid Expenses	4,293
1.16	Capitalized Pre-Opening Costs	
1.17	Other Current Assets	9,233
<b>100</b>	<b>Total Current Assets</b>	<b>3,524,361</b>

<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	Colonial Life	604
1A.2	FSA	807
1A.3	Garnishment & Other Liabilities	6,253
1A.4	Refund Trust	1,569
<b>1A.100</b>	<b>Subtotal: Other Current Assets</b>	<b>9,233</b>

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<b>Non-Current Fixed Assets</b>		
<b>Table 2</b>		<b>1</b>
Line #	Description	Account Balance
2.1	Land	
2.2	Buildings	
2.3	Improvements	517,296
2.4	Equipment	309,392
2.5	Software/Limited Life Assets	1,736
2.6	Motor Vehicles	
<b>200</b>	<b>Total Non-Current Fixed Assets</b>	<b>828,424</b>

<b>Other Non-Current Assets</b>		
<b>Table 3</b>		<b>1</b>
Line #	Description	Account Balance
3.1	Long-Term Investments	
3.2	Non-Current Assets Whose Use is Limited	
3.3	Other Deferred Charges and Non-Current Assets	2,901
3.4	Construction in Progress	
3.5	Mortgage Acquisition Costs	30,156
3.6	Accumulated Amortization of Mortgage Acquisition Costs	(5,026)
<b>3.100</b>	<b>Net Mortgage Acquisition Costs</b>	<b>25,130</b>
<b>300</b>	<b>Total Non-Current Assets</b>	<b>28,031</b>

<b>Detail of Other Deferred Charges and Non-Current Assets</b>		
<b>Table 3A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
3A.1	Refundable deposits	2,901
<b>3A.100</b>	<b>Subtotal: Other Deferred Charges and Non-Current Assets</b>	<b>2,901</b>

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<b>Total Assets</b>		
<b>Table 4</b>		<b>1</b>
Line #	Description	Account Balance
<b>400</b>	<b>Total Assets</b>	4,380,816

<b>Current Liabilities</b>		
<b>Table 5</b>		<b>1</b>
Line #	Description	Account Balance
5.1	Trade Payables	3,479,618
5.2	Accrued Expenses	350,608
5.3	Due to Insurance Payers	104,234
5.4	Patient Funds Due	
5.5	Long-Term Debt, Current Portion - Related Parties, Subsidiaries, and Affiliates	
5.6	Long-Term Debt, Current Portion - Banks, Mortgages, Other	
5.7	Accrued Salaries and Payroll Liabilities	269,120
5.8	State and Federal Taxes Payable	34,009
5.9	Accrued Interest Payable	136,270
5.10	Other Current Liabilities	0
<b>500</b>	<b>Total Current Liabilities</b>	4,373,859

<b>Detail of Other Current Liabilities</b>		
<b>Table 5A</b>	<b>1</b>	<b>2</b>
Line #	Description	Account Balance
5A.1		
<b>5A.100</b>	<b>Subtotal: Other Current Liabilities</b>	0

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<b>Non-Current Liabilities</b>		
<b>Table 6</b>		<b>1</b>
Line #	Description	Account Balance
6.1	Mortgages Payable	
6.2	Due to Related Parties, Subsidiaries, and Affiliates	3,828,064
6.3	Other Long-Term Debt	29,300
<b>600</b>	<b>Total Non-Current Liabilities</b>	<b>3,857,364</b>

<b>Total Liabilities</b>		
<b>Table 7</b>		<b>1</b>
Line #	Description	Account Balance
<b>700</b>	<b>Total Liabilities</b>	<b>8,231,223</b>

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

<b>Table 8</b>		
<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	(3,337,929)
8B.2	Prior Period Adjustment(s)	0
8B.3	Capital Contributions During the Year	
8B.4	SNF-CR Net Income/(Loss)	(512,478)
8B.5	Proprietor/Partner Drawings	
<b>8B.100</b>	<b>Owner's Equity Balance: Current Year</b>	<b>(3,850,407)</b>

**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>
Line #	Description	Amount
8D.1		
<b>8D.100</b>	<b>Subtotal: Prior Period Adjustments</b>	<b>0</b>



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<i>Total Liabilities and Owner's Equity (or Net Assets for Not-for-Profits)</i>		
<b>Table 9</b>		<b>1</b>
Line #	Description	Account Balance
<b>900</b>	<b>Total Liabilities and Owner's Equity (or Net Assets for Not-For-Profit)</b>	4,380,816

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**SCHEDULE 7 : DETAIL OF FIXED ASSETS AND DEPRECIATION**

<b>Financial Statement Fixed Assets</b>									
<b>Table 1</b>		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
1.2	Building				0			0	0
1.3	Improvements	468,545	154,869		623,414	(54,129)	(51,989)	(106,118)	517,296
1.4	Equipment	266,653	151,247		417,900	(52,806)	(55,702)	(108,508)	309,392
1.5	Software/Limited Life Assets	27,219			27,219	(13,392)	(12,091)	(25,483)	1,736
1.6	Motor Vehicles				0			0	0
<b>100</b>	<b>Total</b>	<b>762,417</b>	<b>306,116</b>	<b>0</b>	<b>1,068,533</b>	<b>(120,327)</b>	<b>(119,782)</b>	<b>(240,109)</b>	<b>828,424</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.**

<b>Table 2</b>		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				
2.2	Land REA-CR	135,915					135,915				
2.3	Building SNF-CR						0		0		0
2.4	Building REA-CR	4,464,682					4,464,682			89,820	89,820
2.5	Improvements SNF-CR	292,017		154,869			446,886	5.00%	51,989		51,989
2.6	Improvements REA-CR	4,912,123					4,912,123	5.00%		60,772	60,772
2.7	Equipment SNF-CR	241,919		151,247			393,166	10.00%	55,702		55,702

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2.8	Equipment REA- CR	469,757					469,757	10.00%		7,772	7,772
2.9	Software/Limited Life Assets SNF- CR	27,219					27,219	33.33%	12,091		12,091
2.10	Software/Limited Life Assets REA- CR						0	33.33%			0
200	Total Claimed Fixed Assets	10,543,632	0	306,116	0	0	10,849,748		119,782	158,364	278,146

**General Fixed Cost Information**

<b>Table 3</b>		<b>1</b>
Line #	Description	
3.1	What is the original year the facility was built?	1967
3.2	What was the date of the most recent assessed property value of this facility?	10/01/2020
3.3	What was the value from the most recent municipal property assessment for this facility?	9,000,000
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?	63
3.7	What is the total gross square footage of the facility used for patient care, including common areas and therapy rooms?	43,294
3.8	What is the square footage applicable to nursing facility resident rooms, including nurse stations?	20,762
3.9	What is the square footage applicable to other business activities, e.g. adult day health, child day care, etc.	
3.10	What is the total acreage of the facility site?	6.2
3.11	Were any current year fixed asset additions or renovations subject to a Determination of Need (DON) project?	No
3.12	Were there any claimed additions or renovations this year that were not part of a DON?	No

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

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**SCHEDULE 8 : STATEMENT OF CASH FLOWS**

**Beginning Cash and Cash Equivalents Balance**

<b>Table 1</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
1.1	Cash and Cash Equivalents (Beginning of Year)	227,009

**Cash Flows from Operating Activities**

<b>Table 2</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
2.1	Change in Net Assets (Net Income)	(512,473)
2.2	Adjustments to Reconcile Changes in Net Assets (Net Income)	101,994
2.3	Increases (Decreases) to Cash Provided by Operating Activities	567,906
<b>200</b>	<b>Net Cash from Operating Activities</b>	<b>157,427</b>

**Cash Flows from Investing Activities**

<b>Table 3</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
3.1	Capital Expenditures	(306,116)
3.2	Cash Flows from Other Investing Activities	
<b>300</b>	<b>Net Cash from Investing Activities</b>	<b>(306,116)</b>

**Cash Flows from Financing Activities**

<b>Table 4</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
4.1	Proceeds from Issuance of Long-Term Debt	
4.2	Payments on Long-Term Debt and Capital Lease Expenditures	(12,891)
4.3	Cash Flows from Other Financing Activities	
<b>400</b>	<b>Net Cash from Financing Activities</b>	<b>(12,891)</b>

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

<b>Table 5</b>		<b>1</b>
<b>Line #</b>	<b>Description</b>	<b>Reported</b>
5.1	Net Increase/(Decrease) in Cash and Cash Equivalents	(161,580)
<b>500</b>	<b>Cash and Cash Equivalents (End of Year)</b>	<b>65,429</b>

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**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	11/13/2020	123			123	123
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.	123				
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	4,126	2,288		3,675	3,402	16,907
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)						400
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>4,126</b>	<b>2,288</b>	<b>0</b>	<b>3,675</b>	<b>3,402</b>	<b>17,307</b>

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7	8	9	10	11	12	13	14	15
MassHealth Managed Care	Senior Care Options	OneCare	PACE	Out-of- State Medicaid	Veteran's Affairs & Other Public	DTA & EAEDC	Other	Total
	7,147						1,616	39,161
								0
								0
								0
								0
								0
								0
								0
	105							505
								0
								0
								0
0	7,252	0	0	0	0	0	1,616	39,666

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<b>Patient Statistics - Summary</b>			
<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	359
3.2	0140.1	Number of MassHealth Admissions During Year	53
3.3	0150.0	Number of Discharges During Year	333
3.4	0190.0	Average Length of Stay	119
3.5	0160.0	Number of Unduplicated Residents (<= 100 day stay)	301
3.6	0170.0	Number of Unduplicated Residents (> 100 day stay)	112



**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	627,088	11,677.9	1,614,754	39,333.4	1,347,097	58,534.1
1.2	Total Overtime Wages	76,783	1,113.2	17,447	282.6	219,520	6,469.5
1.3	Total Shift Differential	8,898		55,372		87,468	
1.4	Total Other Differentials	18,203		70,449		101,801	
<b>100</b>	<b>Total</b>	<b>730,972</b>	<b>12,791.1</b>	<b>1,758,022</b>	<b>39,616.0</b>	<b>1,755,886</b>	<b>65,003.6</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	2.00	2.00	1.50	3.00	3.00
2.2	Licensed Practical Nurses	2.00	2.00	1.50	3.00	3.00
2.3	Certified Nurse Aides	2.00	2.00	1.50	3.00	3.00

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***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	1	2.8	527.5
3.2	Plant Operations	4	17.5	3,642.9
3.3	Dietary Staff	41	11.8	24,576.5
3.4	Dietician			
3.5	Housekeeping/Laundry Staff			
3.6	Unit Clerk & Medical Records Staff	4	0.9	2,531.0
3.7	Quality Assurance			
3.8	MMQ Nurses and MDS Coordinator	2	1.1	2,378.8
3.9	Social Services Staff	8	1.4	3,002.9
3.10	Interpreters			
3.11	Restorative Therapy - Direct Staff			
3.12	Restorative Therapy - Indirect Staff			
3.13	Recreational Staff	22	4.9	10,344.7
3.14	Administration and Officers	2	1.1	2,097.2
3.15	Security Staff			
3.16	Clerical Staff	22	8.1	168,484.9
3.17	Director of Nurses	2	0.8	1,632.0
3.18	Registered Nurses	24	6.1	12,791.1
3.19	Licensed Practical Nurses	48	19.1	39,616.0
3.20	Certified Nurse Aides	79	31.2	65,003.6
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>259</b>	<b>106.8</b>	<b>336,629.1</b>

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<b>Detail of Purchased Nursing Services</b>										
<b>Table 4</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Line #</b>	<b>Temporary Nursing Services Agency Name</b>	<b>DPH Registration #</b>	<b>RN Total Hours of Service</b>	<b>RN Total Charges</b>	<b>LPN Total Hours of Service</b>	<b>LPN Total Charges</b>	<b>CNA Total Hours of Service</b>	<b>CNA Total Charges</b>	<b>DON Total Hours of Service</b>	<b>DON Total Charges</b>
<b>Unregistered Temporary Nursing Service Agencies</b>										
4.1	<b>Total Unregistered Temporary Nursing Service Agencies</b>									
<b>Registered Temporary Nursing Service Agencies</b>										
4.2	Intelycare, Inc.	TM7F	5,331.4	334,172	7,375.1	438,275	20,168.0	732,176		
4.3	CONNECTRN INC	TGKV	32.8	2,276	1,757.4	112,725	39.3	1,882		
4.4	Staffing Experts, LLC (1)	TAMP	0.0		52.0	2,036	185.5	6,257		
4.200	<b>Subtotal: Registered Temporary Nursing Service Agencies</b>		<b>5,364.2</b>	<b>336,448</b>	<b>9,184.5</b>	<b>553,036</b>	<b>20,392.8</b>	<b>740,315</b>	<b>0.0</b>	<b>0</b>
<b>400</b>	<b>Total Temporary Nursing Service Agency Expenses</b>		<b>5,364.2</b>	<b>336,448</b>	<b>9,184.5</b>	<b>553,036</b>	<b>20,392.8</b>	<b>740,315</b>	<b>0.0</b>	<b>0</b>

**Five Highest Paid Salaries (including salaries, payroll taxes, workers' compensation, all fringe benefits, and draws)**

	<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>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>		
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Salary &amp; Benefits</b>	<b>Dividends/ Draws</b>	<b>Other</b>	<b>TOTAL</b>		
5.1	Yedniak	Deborah	RN	Nursing	173,810			<b>173,810</b>		
5.2	Hanus	Ursula	RN	Administrative & General	169,329			<b>169,329</b>		
5.3	Foruso	Conrad	LPN	Nursing	138,509			<b>138,509</b>		
5.4	Lepnie	Aimee	LPN	Nursing	128,438			<b>128,438</b>		
5.5	Baldwin	Shirley	LPN	Nursing	125,705			<b>125,705</b>		

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<b>Earnings and Compensation Disclosures</b>									
<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>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
<b>Line #</b>	<b>Last Name</b>	<b>First Name</b>	<b>Title</b>	<b>Primary Expense Category</b>	<b>Total Hours</b>	<b>Salary &amp; Benefits</b>	<b>Draw / Dividends</b>	<b>Other Compensation</b>	<b>TOTAL</b>
<b>Partnership, Limited Liability Company (LLC)</b>									
6B.1	Cuzzupoli	Joe	Managing Member	Administrative & General	500			172,304	<b>172,304</b>
6B.2									<b>0</b>
6B.3									<b>0</b>
									<b>172,304</b>

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**SCHEDULE 11 : NOTES PAYABLE AND WORKING CAPITAL DEBT**

**Mortgages and Notes Supporting Fixed Assets**

Table 1	1	2	3	4	5	6	7	8	9	10
Line / Column #	Type of Notes Payable	Lender Name	Related Party	Date Mortgage Acquired	Due Date	Number of Months Amortized	Monthly Payments	Original Loan Amount	Mortgage Acquisition Costs	Amortization of Mortgage Acquisition Costs
1.1	Capital Lease	NECFIN	No	02/01/2019	02/01/2024	60	831	38,212		
1.2	Capital Lease	NECFIN	No	04/01/2019	04/01/2024	60	143	6,652		
1.3	Capital Lease	US Bank	No	03/01/2018	03/01/2023	60	1,198			
1.4	Capital Lease	Direct Capital	No	07/13/2019	07/13/2022	60	553	15,380		
<b>100</b>	<b>TOTALS</b>								0	0

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11	12	13	14	15	16	17	18	19	20
Beginning Loan Balance: Jan 1	Beginning Balance - New Loans	Principal Payments	Pay Off Amount	Pay Off Date	Ending Loan Balance: Dec 31	Interest Rate %	Interest Expense	Period Expenses	Total Amortization, Interest and Period Expenses
18,361		8,457			9,904	11.010%	1,517		1,517
3,544		1,400			2,144	10.650%	321		321
15,655					15,655	8.220%			0
4,631		3,034			1,597	13.350%	108		108
					29,300		1,946	0	1,946

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

**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 <i>MUST</i> 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 <i>MUST</i> 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):



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

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

B) Unaudited Financial Statements: Unaudited financial statements for the reporting year.

**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
09/22/2023 2:20PM	(1) Footnotes and Explanations	Footnotes - Blackstone SNF 2022.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
09/22/2023 2:32PM	(4) Related Party Transactions	RelatedPartyTransactions.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
09/22/2023 2:33PM	(5) Financial Statements	Financial Statements.pdf	application/pdf	Theresa Horky
09/22/2023 2:41PM	(3) Related Party Debt	Related Party Debt.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
10/05/2023 5:56PM	(2) Ownership and Facility Information	Ownership and Facility Information.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky

**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	Theresa Horky
1.2	Nursing Facility or Firm Name	Pegasus Solutions, Inc
1.3	Title	Accountant
1.4	Street Address	693 East Central St 2nd Floor
1.5	City	Franklin
1.6	State	Mass
1.7	Zip Code	02038
1.8	Phone Number	+1 (508) 570-4908
1.9	Email Address	thorky@Pegasuslhc.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:	10/06/2023

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

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

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

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

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

2.1	<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	10/09/2023
2.3	Last Name	Wheeler
2.4	First Name	Scott
2.5	Middle Name	
2.6	Title	CEO
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*