

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**SCHEDULE 1 : CONTACT AND DISCLOSURE INFORMATION****Organization Information**

TABLE 1		
1.1	Management /Central Office Identification Number	COMB253
1.2	Organization ID	20137
1.3	Balance Sheet Date - Management Co/Central Office	12/31/2022
1.4	Reporting Period: From	01/01/2022
1.5	Reporting Period: To	12/31/2022
1.6	Name of Management Company / Central Office	BLUPOINT GLOBAL MANAGEMENT
1.7	Street Address	693 East Central Street
1.8	City	Franklin
1.9	State	MA
1.10	Zip	02038
1.11	Telephone	+15085704908
1.12	Fax	+15085704916
1.13	Legal Status	4
1.14	Is this information correct?	Yes

**Contact Information**

TABLE 2		
2.1	Contact person for this report:	[x] Use login user's information to fill fields below
2.2	Name	Horky, L. Theresa
2.3	Firm (if not Mgmt. Company)	Pegasus Solutions
2.4	Title	Consultant
2.5	Street Address	c/o Pegasus Solutions Inc 693 E. Central Street
2.6	City	Franklin
2.7	State	MA
2.8	Zip	02038
2.9	Telephone	+16179015808
2.10	Fax	+15085704916
2.11	E-mail address	thorky@pegasusltd.com
2.12	Is this information correct?	Yes

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**Preparer Information**

**Please use this section to provide contact information for a "Preparer," who is the authorizing person of this report, and is not the "Owner." If you are the sole authorized individual completing this report, please check the box below in Line 3.1.**

TABLE 3		
3.1	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:	
3.3	Firm Name / Management Company	Theresa Horky
3.4	Name of Contact	Pegasus Solutions Inc
3.5	Title	Accountant
3.6	Street Address	693 East Central St 2nd Floor
3.7	City	Franklin
3.8	State	MA
3.9	Zip	02038
3.10	Telephone	+15085704908
3.11	Fax	+15085704916
3.12	E-mail address	thorky@pegasusltd.com
3.13	Is this information correct?	Yes
3.14	Type of Accounting Service Performed	Other (Explain)

**Disclosure Information**

1. This list must include the name(s), address(es) and % share of all direct and indirect owners with an interest of 5% or more in this entity. See the instructions for a definition of owner.

Column #	1	2	3	4	5
TABLE 4	Direct or Indirect?	Org Id	Name of Owner(s)	Address	% Share
4.1	Direct	17392	Joseph Cuzzupoli	1 DALTON STREET Boston MA 02115	100.00%
400	Is this information correct?	Yes			

2. This list must include the name(s) of any Massachusetts nursing or residential care facility in which the owners listed in item #1 own directly an interest of 5% or more. For indirect ownership with an interest of 5% or more please provide information to the "Footnotes and Explanations" upload option on Schedule 7.

Column #	1	2	3
TABLE 5	Nursing or Residential Care Facility	VPN	Name of Owner(s)

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

5.1	BLACKSTONE VALLEY HEALTH & REHABILITATION	0950859	Joseph Cuzzupoli
500	Is this information correct?	Yes	

3. Have you reported any expenses on a related SNF-CR or RCF-CR directly, which were not allocated through Schedule 6?

600	No		
-----	----	--	--

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**SCHEDULE 2 : INCOME AND EXPENSES****Income**

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	985,082
1.2	3650.0	Other Income (Enter in Sidebar)	0
1.3	3650.4	Administrative and General Recoverable Income	
1.4	3650.5	Variable Recoverable Income	
1.5	3650.2	Director of Nurses Recoverable Income	
1.6	3650.3	Fixed Recoverable Income	
100	3600.0	TOTAL INCOME	985,082

**Expenses**

Table 2	Column #		1	2	3
Line #	Account	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
2.1	9315.0	Officer/Owner: Compensation & Director Fees		0	0
2.2	9378.4	Officer/Owner: Payroll Taxes, Workers' Compensation and Fringe Benefits	57,115	57,115	0
2.3	9314.1	Administrator: Salaries			0
2.4	9378.5	Administrator: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.5	9313.1	Administrator-in-Training: Salaries			0
2.6	9378.6	Administrator-in-Training: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.7	9312.1	Administration: Salaries	621,994		621,994
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	274,956		274,956

**BLUPOINT GLOBAL MANAGEMENT**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:38 AM

2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	102,145	34,459	67,686
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	41,938		41,938
2.11	9392.0	Maintenance and Other Property Expenses			0
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	371	371	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	1,098,519	91,945	1,006,574
2.14	9323.3	Director of Nursing Salaries			0
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits			0
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	0	0	0
2.17	9323.1	Quality Assurance Professional: Salaries			0
2.18	9323.5	Indirect Restorative Therapy: Salaries			0
2.19	9323.4	Dietician: Salaries			0
2.20	9378.9	Quality Assurance Professional, Indirect Restorative Therapy, Dietician: Payroll Taxes, Workers & Compensation and Fringe Benefits			0
2.21	9323.6	Direct Restorative Therapy : Salaries		0	0
2.22	9378.2	Direct Restorative Therapy: Payroll Taxes, Workers' Compensation and Fringe Benefits		0	0
2.23	9502.2	REA-CR Other Operating Expense Add-back			0

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	0	0	0
2.25	9386.8	Depreciation: Building			0
2.26	9387.8	Depreciation: Improvements			0
2.27	9387.9	Depreciation: MGT-CR Capitalized Improvements			0
2.28	9388.8	Depreciation: Equipment	3,372		3,372
2.29	9388.9	Depreciation: MGT-CR Capitalized Equipment			0
2.30	9390.8	Depreciation: Software/Limited Life Assets			0
2.31	9390.9	Depreciation: MGT-CR Capitalized Software/Limited Life Assets			0
2.32	9381.0	Long-Term Interest			0
2.33	9380.0	Real Estate Taxes			0
2.34	9380.1	Personal Property Taxes			0
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment			0
2.37	9382.1	Other Equipment Rent			0
2.38	9382.2	Property Rent (Unrelated Party)	40,180		40,180
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		(606,095)	606,095
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	43,552	(606,095)	649,647
200	9300.0	TOTAL EXPENSES	1,142,071	(514,150)	1,656,221

**Detail of Other Income, Account 3650.0**

Table 3	1	2
Line #	Description	Reported
3.1		
300	SUBTOTAL: OTHER INCOME	0

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

Non-Allowable Administrative & General Expenses per Regulation 101 CMR 204.00 or 206.00, Account 9935.0				
Table 4	Column #	1	2	3
Line #	Description	Reported Expenses	Non-Allowable Expenses and Add-backs	Allowable Expenses
4.1	Telephone: Advertising		0	0
4.2	Accounting: Appeal Service		0	0
4.3	Legal: Appeal Service		0	0
4.4	Legal: Other		0	0
4.5	Other Advertising		0	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties		0	0
4.8	Interest on Working Capital	371	371	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	371	371	0

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**SCHEDULE 3 : ALLOWABLE FIXED ASSETS AND EXPENSES****Management Company / Central Office Fixed Assets and Expenses**

Table 1	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
1.1	9950.3	Allowable Building Depreciation Rate	2.5%			
1.2		Land				0
1.3		Building				0
1.4		Improvements				0
1.5		MGT-CR Capitalized Improvements				0
1.6		Equipment	33,717			33,717
1.7		MGT-CR Capitalized Equipment				0
1.8		Software				0
1.9		MGT-CR Capitalized Software				0

**Realty Company Fixed Assets and Expenses**

Table 2	Column #		1	2	3	4
Line #	Account	Description	Allowable Assets (Basis), Beginning of Year	Asset Additions	Asset Deletions	Allowable Assets (Basis), End of Year
2.1		Name of Realty Company	BLUPOINT REALTY II LLC			
2.2		Land	135,915			135,915
2.3		Building	4,464,682			4,464,682
2.4		Improvements	4,912,123			4,912,123
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment	469,757			469,757
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0



**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

2.9		REA-CR Capitalized Software				0
-----	--	-----------------------------	--	--	--	---

**Realty Company Allowable Fixed Expenses**

**This table must agree to the Allowable Fixed Expenses in the Realty Company (REA-CR) Fixed Expenses Schedule 2 of the REA-CR.**

**Row 300 (Account 9950.2) will populate Schedule 2, Row 2.40, Column 2 of this cost report.**

Table 3	Column #		1
Line #	Account	Description	Allowable Expenses
3.1	9550.0	Depreciation: Building	89,820
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	60,772
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	7,772
3.6	9571.0	Depreciation: REA-CR Capitalized Equipment	
3.7	9575.0	Depreciation: Software/Limited Life Assets	
3.8	9576.0	Depreciation: REA-CR Capitalized Software/Limited Life Assets	
3.9	9545.0	Long-Term Interest	404,498
3.10	9540.0	Real Estate Taxes	43,242
3.11	9540.5	Personal Property Taxes	456
3.12	9545.6	MA Corp. Excise Tax Non-Income Portion	
3.13	9580.0	Insurance: Building, Building Improvements, Equipment	
3.14	9547.0	Other Equipment Rent	
3.15	3540.0	Recoverable Fixed Income	(465)
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	606,095

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**SCHEDULE 4 : BALANCE SHEET****Current Assets**

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	1,075
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	1,075
	Accounts Receivable		
1.4	1183.0	Other Accounts Receivable	
1.5	1190.0	Interest Receivable	
1.6	1195.0	Management Fees Receivable	
1.7	1140.0	Reserve for Bad Debt	
1.200	1110.0	SUBTOTAL: ACCOUNTS RECEIVABLE	0
	Loans Receivable		
1.8	1160.0	Officers/Owners	
1.9	1170.0	Employees	
1.10	1180.0	Affiliates/Related Parties	128,747
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	128,747
1.12	1310.0	Other Current Assets	20,848
100	1005.0	TOTAL CURRENT ASSETS	150,670

**Non-Current (Fixed) Assets**

Table 2	Column #		1
Line #	Account	Description	Account Balance
2.1	1511.1	LAND - COST	
2.2	1521.1	Building - Cost	
2.3	1522.2	Building – Accumulated Depreciation	
2.100	1520.0	BUILDING - BOOK VALUE	0
2.4	1611.1	Building Improvements – Cost	
2.5	1612.2	Building Improvements – Accumulated Depreciation	

**BLUPOINT GLOBAL MANAGEMENT**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:38 AM

2.200	1610.0	BUILDING IMPROVEMENTS - BOOK VALUE	0
2.6	1616.1	MGT-CR Capitalized Improvements – Cost	
2.7	1617.2	MGT-CR Capitalized Improvements – Accumulated Depreciation	
2.300	1615.0	MGT-CR CAPITALIZED IMPROVEMENTS - BOOK VALUE	0
2.8	1651.1	Equipment - Cost	33,717
2.9	1652.2	Equipment – Accumulated Depreciation	(5,058)
2.400	1650.0	EQUIPMENT - BOOK VALUE	28,659
2.10	1661.1	MGT-CR Capitalized Equipment – Cost	
2.11	1662.2	MGT-CR Capitalized Equipment – Accumulated Depreciation	
2.500	1660.0	MGT-CR CAP EQUIPMENT - BOOK VALUE	0
2.12	1701.1	Motor Vehicles – Cost	
2.13	1702.2	Motor Vehicles – Accumulated Depreciation	
2.600	1700.0	MOTOR VEHICLES - BOOK VALUE	0
2.14	1710.1	Software - Cost	
2.15	1710.2	Software – Accumulated Depreciation	
2.700	1710.0	SOFTWARE - BOOK VALUE	0
2.16	1715.1	MGT-CR Capitalized Software – Cost	
2.17	1715.2	MGT-CR Capitalized Software – Accumulated Depreciation	
2.800	1715.0	MGT-CR Capitalized Software – Book Value	0
200	1500.0	TOTAL NON-CURRENT (FIXED) ASSETS	28,659

**Deferred Charges and Other Assets**

Table 3	Column #		1
Line #	Account	Description	Account Balance
3.1	1965.0	Long Term Investments	
3.2	1966.0	Non-Current Asset Whose Use is Restricted	
3.3	1985.0	Other (Enter in Table 4)	0
3.4	1975.1	Mortgage Acquisition Cost	
3.5	1975.2	Accumulated Amortization of Mortgage Acquisition Cost	
3.100	1975.0	UNAMORTIZED MORTGAGE ACQUISITION COST	0
300	1900.0	TOTAL DEFERRED CHARGES AND OTHER ASSETS	0

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**Deferred Charges and Other Assets**  
**Detail of Other Assets, Account 1985.0**

Table 4	1	2
Line #	Description	Account Balance
4.1		
400	SUBTOTAL ACCOUNT	0

**Total Assets**

Table 5	Column #		1
Line #	Account	Description	Account Balance
500	1000.0	Total Assets	179,329

**Current Liabilities**

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	34,224
6.2	2030.0	Accrued Expenses	
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	34,224
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	
6.5	2130.0	Banks	
6.6	2140.0	Motor Vehicles	
6.7	2150.0	Other Short-Term Financing	
6.8	2160.0	Payments Due w/in one year on long-term debt	
6.200	2100.0	SUBTOTAL: TOTAL CURRENT LONG-TERM DEBT	0
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	
6.10	2200.0	Accrued Payroll Tax withheld	51
6.11	2210.0	Accrued Employee Taxes Payable	
6.12	2220.0	Other Payroll Liabilities	
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	51

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	34,275
<b>Non-Current Liabilities</b>			
Table 7	Column #		1
Line #	Account	Description	Account Balance
7.1	2310.0	Mortgages	
7.2	2330.0	Due to Affiliates/Related Parties	359,420
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	359,420
<b>Total Liabilities</b>			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	393,695
<b>Net Worth</b>			
Table 9	Column #		1
Line #	Account	Description	Account Balance
	Proprietorship, Partnership, or Limited Liability Company (LLC)		
9.4	2520.0	Capital	(62,219)
9.5	2530.0	Proprietor Drawings	(827)
9.6	2540.0	Partnership/Member (LLC) Drawings	
9.7	2545.0	Contributions	5,669
9.8	2550.0	Net Profit/(Loss) Year to Date	(156,989)
9.200	2510.0	Total Proprietorship or Partnership	(214,366)
900	2500.0	TOTAL NET WORTH	(214,366)
<b>Total Liabilities and Net Worth</b>			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	179,329

**SCHEDULE 5 : RECONCILIATION OF INCOME & EXPENSES****Part 1: Reconciliation on Income and Expenses per Books to Cost Report**

<b>Net Income/Loss per MGT-CR</b>			
Table 1	Column #		1
Line #	Account Number	Description	Amount
1.1	3600.0	Total income reported on MGT-CR (Schedule 2)	985,082
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	1,142,071
100		MGT-CR Net income/(loss) before reconciling items	(156,989)
<b>Reconciling Items</b>			
<b>Items reported on MGT-CR but not on Financials. Explain below.</b>			
Table 2	Column #	1	2
2.1			
200	2905.0	Subtotal	0
<b>Items reported on Financials but not on MGT-CR. Explain below.</b>			
Table 3	Column #	1	2
3.1			
300	2910.0	Subtotal	0
Table 4		1	
400	<b>NET INCOME/(LOSS) PER FINANCIALS</b>		(156,989)
4.1	<b>Explanation</b>		

**Part 2: Reconciliation of Net Worth**

<b>PROPRIETORSHIP, PARTNERSHIP or LIMITED LIABILITY COMPANY (LLC)</b>			
Table 5	Column #		1
Line #	Account Number	Description	Amount
5.1		Balance: PRIOR YEAR	
5.2	2915.0	Other: Prior Period Adjustment(s)	0
5.3	2545.0	Capital contribution during year	5,669
5.4	2550.0	MGT-CR Net income	(156,989)
5.5	2530.0	Proprietor Drawings	(827)
5.6	2540.0	Partnership/Member (LLC) Drawings	0
500	2500.0	<b>BALANCE: CURRENT YEAR</b>	(152,147)

**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**Prior Period Adjustments, Account 2915.0**

Table 7	1	2
Line #	Description	Amount
7.1		
7.2		
7.3		
7.4		
7.5		
7.6		
7.7		
700	Total Account	0

**Part 3: Earnings and Compensation Disclosures**

This schedule is used to report the name(s) of the owner, officer or partner, and disclose the salary and other compensation paid as well as the accounts that were charged.

Table 9	1	2	3	4	5	6	7	8	9	10
Line #	Account Number	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary & Benefits	Draw / Dividends	Other	TOTAL

**Sole Proprietorship**

9.1	2530.0	Cuzzopli	Joe	Officer	Managing Member	100.00%		827		827
9.2				Officer		.00%				0
9.3						.00%				0
										827

Table 10	1	2	3	4	5	6	7	8	9	10
----------	---	---	---	---	---	---	---	---	---	----

**Partnership, Limited Liability Company (LLC)**

10.1						.00%				0
10.2						.00%				0
10.3						.00%				0
										0
Table 11	1	2	3	4	5	6	7	8	9	10

**BLUPOINT GLOBAL MANAGEMENT**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:38 AM

**Corporation**

11.1						.00%				0
11.2						.00%				0
11.3						.00%				0
										0

**Part 4: Five Highest Paid (including salaries, payroll taxes, workers compensation, other fringe benefits, and draws)**  
**List the names and compensation of the five employees who have the highest compensation being reported on this report.**

Table 12	Column #	1	2	3	4	5	6	7	8	9
Line #	Account	Last Name	First Name	Officer, Partner, Related Party	Title	% of Time Devoted	Salary, Taxes, Workers' Comp. & Fringe Benefits	Draw	Other	TOTAL
12.1	7710.1	Gillis	Andrew		Chief Operating officer	100.00%	225,000		16,831	241,831
12.2	7711.1	Koppenhefer	Alex		CFO	100.00%	120,000		8,977	128,977
12.3	7712.1	Courtney	Caitlin		Administrative Assistant	100.00%	102,360		7,657	110,017
12.4	7713.1	Nasalski	Rachel		Business office Manager	100.00%	86,838		40,572	127,410
12.5	7714.1	Lega	Pat		Director of Clinical operation	100.00%	112,308		8,401	120,709



**BLUPOINT GLOBAL MANAGEMENT**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

**SCHEDULE 6 : ALLOWABLE EXPENSE ALLOCATION****Provide allocation to Massachusetts Nursing and Residential Care Facilities, Non-Mass Nursing and Residential Care Facilities**

Column #	1	2	3	4	5	6
Table 1	Facility Name	VPN	Administrative and General			
			Shared Administrative & General Expense	Other Direct Administrative & General Expense	Total MGT-CR Administrative & General Add-back	
Line #	Part A: Massachusetts Nursing and Residential Care Facilities Only		%	\$	\$	\$
1.1	BLACKSTONE VALLEY HEALTH & REHABILITATION	0950859	57.0000%	613,313		613,313
1.2	Mill Town Health and Rehabilitation	0950940	19.0000%	205,563		205,563
100	PART A: Total Massachusetts Nursing and Residential Care Facilities		76.0000%	818,876	0	818,876
200	PART B: Total Non-MA Nursing and Residential Care Facilities		24.0000%	265,709		265,709
300	PART C: Total Non-Nursing/Residential Care Facility Business					0
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	1,084,585	0	1,084,585
	Identify Allocation Method(s) Used Above					
500	Other - Explain Below					
600	Time spent					

BLUPOINT GLOBAL MANAGEMENT

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

s and Other Nursing and Residential Care Facility business in the grid below.

7	8	9	10	11	12	13	14
al Expenses			Director of Nurses Salary, Taxes & Benefits	Variable Expenses			
Administrator Salary, Taxes & Benefits	Administrator- in- Training Salary, Taxes & Benefits	Total Allowable Administrative & General Expense		Dietician Salary, Taxes & Benefits	Indirect Restorative Therapy Salary, Taxes & Benefits	Quality Assurance Professional Salary, Taxes & Benefits	REA-CR Othe t
\$	\$	\$	\$	\$	\$	\$	%
		613,313					
		205,563					
0	0	818,876	0	0	0	0	0.0000%
		265,709					
		0					
0	0	1,084,585	0	0	0	0	0.0000%

BLUPOINT GLOBAL MANAGEMENT

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

15	16	17	18	19
or Operating Add-back	Total Allowable Variable Expenses	Total Allowable Fixed Expenses (from MGT-CR Sch. 3)		Total Allowable Expenses
\$	\$	%	\$	\$
	0			613,313
	0			205,563
0	0	0.0000%	0	818,876
	0			265,709
	0			0
0	0	0.0000%	0	1,084,585

---

**SCHEDULE 7 : FOOTNOTES AND OTHER DISCLOSURES****(1) Footnotes and Explanations**

Upload Type: Excel, Word, or PDF

This schedule is used to provide detail to any of the information included in this report.

Note: This file is mandatory if Schedule 1 Line 3.14 ("Type of Accounting Service Performed") has "Other" selected, and/or if Schedule 1 Line 600 has been checked "Yes."

**(2) Organizational Structure**

Upload Type: Excel, Word, or PDF

Supply the Center with a macro organizational chart of your complete business structure.

Shade in each component of your organizational chart from which costs are allocated to your Massachusetts Nursing or Residential Care Facilities.

Note: This file is mandatory for all users

**(3) Non-MA Facilities**

Upload Type: Excel Template

List the name(s) of any non-Massachusetts nursing or residential care facilities in which any direct/indirect owners listed in Schedule 1, Table 4 of this report own, directly or indirectly, an interest of 5% or more.

This information must be submitted in the format of the template provided.

Note: This is mandatory if this section applies to the filing Management Company

**(4) Related Party Markup, Account 9382.3**

Upload Type: Excel Template

Indicate any entity, person or related party as defined in REGULATION 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.)

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.39 (Account 9382.3, Expenses: Property Rent) has reported information, this file must be completed and uploaded.

## BLUPOINT GLOBAL MANAGEMENT

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

### (5) Other Administrative and General, Account 9379.5

Upload Type: Excel Template

Provide a detailed listing of all expenses being reported in Account 9379.5, Other Administrative & General on Schedule 2.

This information must be submitted in the format of the template provided.

Note: If Schedule 2 Line 2.10 (Account 9379.5) has reported information, this file must be completed and uploaded.

### (6) Financial Statement Documentation

Upload Type: PDF

To satisfy the financial statement requirement, providers must file one of the following forms of acceptable documentation.

As per 957 CMR 7.00: 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. Nothing

in this section shall be construed as an additional requirement that nursing homes complete audited, reviewed, or compiled financial statements solely to comply with the Center's

reporting requirements.

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

☐ A) Audited Financial Statement: Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).

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

☐ C) Financial Statements Unavailable: The Provider or parent organization did not complete audited, reviewed, or compiled financial statements for purposes other than 957 CMR 7.00.

Note: If A or B are selected Providers need to submit a financial statement. If C is selected an upload is not required.

## BLUPOINT GLOBAL MANAGEMENT

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:38 AM

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
9/25/2023 3:21:40 PM	(5) Other Administrative and General, Account 9379.5	OtherAdmin.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
9/25/2023 3:23:32 PM	(1) Footnotes and Explanations	Footnotes and Explanations.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
9/25/2023 3:32:45 PM	(3) Non-MA Facilities	BG Non mass.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Theresa Horky
9/25/2023 3:34:35 PM	(6) Financial Statement Documentation	Financial Statements.pdf	application/pdf	Theresa Horky
10/5/2023 3:55:15 PM	(2) Organizational Structure	Organizational Structure.doc	application/msword	Theresa Horky

**SCHEDULE 8 : SUBMISSION ATTESTATION SECTIONS****Section A - Certification by Preparer (Other than Owner, Partner, or Officer)**

1.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
1.2	Firm Name	Pegasus Solutions Inc
1.3	Preparer's Last Name	Horky
1.4	Preparer's First Name	Theresa
1.5	Preparer's Middle Name	L.
1.6	Title	Consultant
1.7	Preparer's Address	c/o Pegasus Solutions Inc, 693 E. Central Street
1.8	City	Franklin
1.9	State	MA
1.10	Zip Code	02038
1.11	Phone Number	6179015808
1.12	Email Address	Thorky@oriorhealthcare.com
1.13	Is this information correct?	Yes
1.14	<input checked="" type="checkbox"/> By checking this box I hereby certify that I am the Preparer of this report noted above and I attest, to the best of my knowledge and belief, that this cost report is a true, correct, and complete statement. This report is subject to audit and verification by the Center for Health Information and Analysis.	
1.15	Date of Authorization:	09/22/2023
	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 1.14.	

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

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.

2.1	<input checked="" type="checkbox"/> Use login users information to fill fields below	
2.2	Last Name	Wheeler
2.3	First Name	Scott
2.4	Middle Name	Louis
2.5	Title	CEO
2.6	Is this information correct?	Yes
2.7	<input checked="" type="checkbox"/> By checking this box I hereby certify that I am the authorizing person 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.	
2.8	Date of Authorization:	09/22/2023
	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 requests to Costreports.LTCF@CHIAMass.gov along with the following information:	
	a) User Name	
	b) User E-Mail Address	
	c) Organization Name	
	d) Applicable Filing Year	
	e) Reason for request	