

Account Number	Account Description	Debits	Credits
1010.00	CASH - OPERATING	30,845.88	
1010.01	CASH - OPER - Unibank X-0089	18,447.68	
1020.00	CASH - Blupoint Payroll	18,852.20	
1020.01	CASH - PAYROLL ST CAM X0071		7,918.22
1030.00	PETTY CASH		200.00
1030.01	PETTY CASH - UNIBANK	570.00	
1030.20	PETTY CASH - PNA Nursing	125.00	
1031.01	CASH - MM UNIBANK X-6595	35.01	
1032.01	CASH-ADH UNIBANK OPER X1723		23.68
1033.01	CASH-ADH MM UNIBANK X-7808	35.00	
1034.00	Cash - Blackstone FSA 3199	333.23	
1035.00	CASH - Blackstone HRA 3173	4,327.44	
1061.00	A/R PRIVATE	58,331.54	
1062.00	A/R MEDICARE PART A	259,512.55	
1063.00	A/R MASSHEALTH	866,258.68	
1064.00	A/R PATIENT PAID AMOUNT	119,571.05	
1069.00	A/R HOSPICE	159,282.81	
1070.00	A/R HMO	620,169.64	
1080.00	A/R INSURANCE	15,810.87	
1084.00	A/R MEDICARE PART B	127,102.88	
1087.00	A/R EVERCARE SCO		78,213.64
1088.00	A/R FALLON SCO	102,526.14	
1090.00	A/R EVERCARE A	54,324.52	
1091.00	A/R EVERCARE B	19,258.30	
1092.00	A/R CO- INSURANCE PART A	102,504.00	
1093.00	A/R CO- INSURANCE PART B	10,729.69	
1140.00	RESERVE FOR BAD DEBTS		83,971.14
1180.00	OTHER RECEIVABLE	34,315.79	
1256.00	A/R REFUND ACCOUNT	19,997.00	
1280.00	PREPAID INSURANCE	214,671.18	
1300.00	OTHER PREPAID EXPENSES	4,293.25	
1621.00	LEASEHOLD IMPROVEMENTS	446,885.96	
1622.00	A/D LEASEHOLD IMPROVEMENTS		76,962.41
1631.00	LEASEHOLD IMPROVEMENTS - ADH	176,527.62	
1632.00	A/D - LEASEHOLD IMP - ADH		29,155.58
1641.00	EQUIPMENT - ADH	12,919.54	
1642.00	A/D - EQUIPMENT ADH		8,121.03
1651.00	Equipment	310,565.81	
1652.00	Equipment - A/D		70,580.92
1661.00	Automobile	1.00	
1662.00	Automobile - A/D		1.00
1671.00	FURNITURE & FIXTURES	4,552.84	
1672.00	A/D FURNITURE & FIXTURES		908.89
1681.00	FURNITURE & FIXTURES - ADH	11,813.82	
1682.00	A/D - FURNITURE & FIXTURES-ADH		8,895.23
1691.00	ACCOUNTING SYSTEM DEV COST	26,459.17	
1692.00	A/D - ACCT SYSTEM DEV COST-ADH		24,722.51
1701.00	ACCT SYS DEV COSTS - ADJ	761.72	
1702.00	A/D-ACCT SYS DEV COSTS-ADH		761.72
1721.00	EQUIPMENT UNDER CAPITAL	78,048.43	
1722.00	A/D-EQUIP UNDER CAPITAL LEASES		20,002.77
1741.00	Start Up Costs	30,156.26	
1742.00	Start Up Costs - A/A		5,026.05
1761.00	REFUNDABLE DEPOSITS	2,900.57	
1801.00	DUE FROM BLUPOINT GLOBAL MGT	243,684.84	
1802.00	DUE FROM BLACKSTONE REALTY II		2,572,302.30
1803.00	DUE FROM JOE CUZZUPOLI	571,217.79	
2020.00	Accounts Payable		3,477,930.20
2020.01	AP/OPERATING/SUSPENSE		1,683.00
2030.00	ACCRUED EXPENSE		52,028.21

Date: Aug 18, 2023
Time: 12:44:29 ET
User: Theresa Horky

Blackstone Valley Health & Rehabilitation
G/L Trial Balance
as of 12/31/2022

Facility # H13165

Page # 2

Account Number	Account Description	Debits	Credits
2040.20	DUE MEDICAID USER FEE		298,579.84
2112.50	Due to JJP II		263,500.00
2112.60	Due to JJP III		201,495.89
2112.70	Due to JJP V		5,209.00
2112.80	Due to Merrimack Realty		440,000.00
2116.02	Due to Mill Town		108,000.00
2120.00	Due to Quabbin Valley		164,227.85
2122.00	DUE TO ST CAMILLUS		73,328.86
2180.00	DEFERRED FINANCE AGREEMENT		124,950.70
2181.00	Deferred Finance Agreement #2		11,319.35
2190.00	ACCRUED SALARIES		138,308.75
2191.00	ACCRUED EARNED TIME		107,444.18
2214.00	ACCRUED PAYROLL TAXES		18,035.47
2217.00	SUTA Payable		15,974.01
2225.60	COLONIAL LIFE INS	604.46	
2225.70	PRINCIPLE (DENTAL/VISION)		2,111.12
2228.00	FSA - MED SPENDING ACCT	807.36	
2231.00	EMPLOYEE FLEX - SPENDING PLAN		14,756.79
2232.00	EMPLOYEE PLEDGES W/H		2,397.00
2234.00	GARNISHMENTS & OTHER P/R LIAB	6,252.93	
2237.00	PENSION WITHLADING		4,101.50
2238.00	RESIDENT REFUNDS	8,320.43	
2239.00	REFUNDS DUE HMO'S		104,233.80
2240.	REFUND TRUST	1,569.00	
2245.00	CAPITAL LEASE OBLIGATIONS		29,300.00
2650.00	Retained Earnings	3,337,928.96	
3000.00	Management Fee Income		20,995.00
3021.00	PRIVATE INCOME		1,554,345.00
3021.10	PRIVATE INCOME-PR MTH ADJ	3,310.00	
3022.00	MEDICARE A INCOME		2,098,930.54
3022.01	MEDICARE A HIPPS RATE ADJ	11,325.62	
3022.10	MEDICARE A-PR MTH ADJ		14,085.15
3022.20	MEDICARE WAIVER		695,301.02
3022.21	MEDICARE A WAIVER PR MTH ADJ	22,328.60	
3022.24	US HHS STIMULUS INCOME		217,571.88
3023.00	MEDICAID INCOME		3,642,749.13
3023.10	MEDICAID-PR MTH ADJ		252,234.90
3023.20	MEDICAID-TRANSITIONAL ADD ON		71,200.00
3023.30	MEDICAID-BEHAVIORAL ADD ON		104,600.00
3023.60	MASSHEALTH COVID ADD ON		191,101.29
3023.70	MASSHEALTH WORKFORCE RETENTION		575,461.83
3024.00	MEDICAID PENDING		573,701.27
3024.10	MEDICAID PENDING-PR MTH ADJ	311,172.28	
3029.00	HOSPICE REVENUE		498,304.63
3029.10	HOSPICE - PR MTH ADJ	25,941.13	
3030.00	MANAGED CARE REVENUE		200,823.44
3030.10	MANAGED CARE REV-PR MTH ADJ		16,303.89
3030.22	MANAGED MEDICARE REVENUE		1,096,707.94
3030.23	MANAGED MEDICARE PRIOR MTH	63,449.14	
3040.23	MANAGED SCO NONSKILLED		2,606,227.11
3040.24	MANAGED SCO NonSK- PRIOR		88,175.18
3040.30	MANAGED SCO SKILLED REVENUE		356,766.89
3040.31	MANAGED SCO SKILLED PRIOR		12,081.20
3170.05	PR YEAR - MEDICARE B	106.05	
3170.21	PR YEAR - PRIVATE PAY		16,830.00
3170.22	PR YEAR - MEDICARE A		15,119.37
3170.23	PR YEAR - MASS MEDICAID		40,401.72
3170.24	PR YEAR - MEDICAID PENDING	50,796.87	

Date: Aug 18, 2023
Time: 12:44:29 ET
User: Theresa Horky

Blackstone Valley Health & Rehabilitation
G/L Trial Balance
as of 12/31/2022

Facility # H13165

Page # 3

Account Number	Account Description	Debits	Credits
3170.30	PR YEAR - MANAGED CARE	11,729.83	
3170.33	PR YEAR -MANAGED SCO NONSKILL		834.45
3170.35	PRIOR YEAR - MGD MEDICAID		113.19
3170.40	PRIOR YR - MGD PART B ADJ	7,611.24	
3180.00	INTEREST INCOME		1.65
3185.00	CABLE/TV/TELEPHONE INCOME		11,974.94
3190.00	OTHER INCOME		38,464.24
3725.22	PHARMACY - MEDICARE A		248,629.89
3725.23	PHARMACY - MEDICAID		67,634.08
3725.30	PHARMACY - MANAGED CARE		226,956.38
3726.22	IV THERAPY - MEDICARE A		11.08
3730.22	LABORATORY - MEDICARE A		86,370.65
3730.30	LABORATORY - MANAGED CARE		63,696.22
3730.45	Laboratory - EverCare B	544.32	
3732.22	RADIOLOGY - MEDICARE A		11,322.80
3732.30	RADIOLOGY - MGD CARE		7,627.70
3742.05	PHYS THERAPY - MCR B	125.18	
3742.22	PHY THERAPY - MEDICARE A		236,783.43
3742.23	PHYS THERAPY - MEDICAID		19,248.96
3742.30	PHYS THERAPY - MGD CARE		211,784.63
3742.40	PHYS THERAPY - MGD B		126,836.60
3743.05	OCC THERAPY - MCR B		169,950.74
3743.22	OCC THERAPY - MEDICARE A		269,676.62
3743.23	OCC THERAPY - MEDICAID		22,042.82
3743.30	OCC THERAPY - MGD CARE		109,272.25
3743.40	OCCTHERAPY - MGD B		103,592.92
3744.05	SPEECH THERAPY - MCR B	101.46	
3744.22	SPEECH THERAPY-MEDICARE A		62,124.69
3744.23	SPEECH THERAPY - MEDICAID		5,042.04
3744.30	SPEECH THERAPY - MGD CARE		181,421.21
3744.40	SPEECH THERAPY - MGD B		27,128.07
3805.37	CONT ADJ - MCR B	37,102.94	
3821.37	CONT ADJ - PR PAY ANCILL		1,001.16
3822.37	CONT ADJ - MEDICARE A	915,270.32	
3823.37	CONT ADJ - MEDICAID	113,967.90	
3830.37	CONT ADJ - MANAGED CARE	803,890.32	
3840.37	CONT ADJ - MGD CARE B	22,043.68	
4110.00	SALARIES - ADMIN	158,608.31	
4140.00	SALARIES - BUSINESS OFFICE	289,967.60	
4142.00	SALARIES - ADMISSIONS	258,458.26	
4150.00	PAYROLL SERVICE	13,021.34	
4151.00	BOOKKEEPING SERVICE	21,126.84	
4160.00	MANAGEMENT FEES	743,660.90	
4249.00	POSTAGE	443.99	
4250.00	Office Supplies & Expense	21,816.88	
4250.05	OFFICE EXP - BANK FEES	8,081.73	
4250.10	OFFICE SUP-NURSING	189.00	
4250.50	COMPUTER & OFFICE EQUIP	3,707.23	
4251.00	PROFESSIONAL SERVICE	40,120.00	
4252.00	TUITION & EDUCATION	4,575.00	
4253.00	TAXES	2,324.00	
4257.00	LATE CHARGES	11,394.87	
4257.30	Interest Expense - W/C	20,500.00	
4257.50	INTEREST EXPENSE	52,673.28	
4257.80	Financing Fee	7,465.88	
4258.00	FINES & PENALTIES	40,557.32	
4259.00	Misc Expense	180.82	
4259.05	BUSINESS/EDUCATION EXPENSES	809.80	

4260.00	MASS MCD USER FEE EXP	636,642.64
4261.00	Telephone	18,326.15

Date: Aug 18, 2023	Blackstone Valley Health & Rehabilitation	Facility # H13165
Time: 12:44:29 ET	G/L Trial Balance	
User: Theresa Horky	as of 12/31/2022	Page # 4

Account Number	Account Description	Debits	Credits
4275.00	MOTOR VEHICLE/MILEAGE	791.82	
4280.00	SEMINAR/EDUCATN MILEAGE EXP	1,836.04	
4295.00	AD - HELP WANTED	65,266.47	
4298.00	AD/PROMOTIONAL EXP	103.13	
4301.00	LIC & DUES-PATIENT RELATED	7,416.35	
4302.00	LIC & DUES-NOT PAT REL	8,229.30	
4306.00	SALARIES - STAFF DEVELMT	34,156.00	
4306.10	STAFF DEVELMT SUP & EXP	6,616.50	
4329.02	STAFF APPRECIATION	20,420.96	
4360.00	Accounting Expense	44,571.75	
4370.00	Legal Expense	53,319.83	
4400.00	Payroll Tax Expense	406,630.23	
4415.00	Health Insurance Expense	226,069.92	
4415.10	GROUP HEALTH REIMB ACCT EXP	10,916.83	
4415.50	GRP HTH INS-COBRA/FSA MGT FEE	5,409.67	
4418.00	Life Insurance Expense	19,281.71	
4419.00	LIFE INSURANCE	172,303.99	
4420.00	INS-WORKERS COMP	114,679.00	
4422.00	NONPROFIT UNEMPLOYMENT	1,200.00	
4425.00	CONSULTING FEES	40,495.03	
4425.01	Consulting - Software Support	42,555.45	
4510.00	REAL ESTATE TAXES	42,525.30	
4535.00	Rent Expense	498,000.00	
4536.00	PROPERTY INSURANCE	23,566.65	
4538.00	Rent - Other	31,668.51	
4538.50	Software Access Fees	101,953.14	
4540.00	Depreciation	119,781.93	
4580.00	Amortization exp	2,010.42	
4585.00	AUTO INSURANCE	4,778.57	
4591.00	LIABILITY INSURANCE	298,237.95	
4592.00	SALARIES-MDS COORDINATOR	116,244.77	
4594.00	DUES & SUBSCRIPTIONS	982.00	
4596.00	MARKETING - OTHER	20,828.37	
5105.00	SALARIES - MAINTENANCE	119,214.99	
5110.00	PLANT-PURCH SERVICES	134,559.18	
5115.00	PLANT-SUP & EXP	58,535.77	
5121.00	ELECTRICITY	137,361.06	
5122.00	WATER & SEWERAGE	73,096.66	
5123.00	FUEL - OIL	31.60	
5124.00	GAS - PROPANE	69,270.33	
5125.00	TRASH REMOVAL	38,881.88	
5205.00	SALARIES - DIETARY	504,849.57	
5220.00	FOOD	312,300.69	
5220.50	SUPPLEMENT EXPENSES	3,760.60	
5235.00	DIETARY-SUP & EXP	11,540.70	
5310.50	LAUNDRY-PURCHASED SERVICE	112,857.78	
5330.00	LAUNDRY-SUP & EXP	450.80	
5410.50	HOUSEKEEPING-PURCHASED	338,021.40	
6020.00	SALARIES - DIR OF NURSING	162,434.12	
6030.00	SALARIES - R.N.'S	284,153.98	
6030.01	SALARIES - R.N. W/ADMIN DUTIES	446,817.57	
6030.50	R.N. CONTRACT LABOR	336,447.61	
6040.00	SALARIES - L.P.N.'S	1,462,349.04	
6040.01	SALARIES - LPN W/ADMIN DUTIES	295,673.53	
6040.50	L.P.N. CONTRACT LABOR	553,035.57	
6045.00	SAL - PATIENT CARE TECHS	46,874.82	
6050.00	SALARIES - CNA'S	1,680,164.23	

6050.50	C.N.A. CONTRACT LABOR	740,315.13
6059.00	SAL - NON CERT AIDES	11,520.54
6060.00	SAL - RESIDENT CARE ASSISTANTS	17,325.26

Date: Aug 18, 2023

Time: 12:44:29 ET

User: Theresa Horky

Blackstone Valley Health & Rehabilitation

G/L Trial Balance

as of 12/31/2022

Facility # H13165

Page # 5

Account Number	Account Description	Debits	Credits
6503.00	SAL - MEDICAL SUPPLIES	1,522.81	
6505.00	SALARIES - MED RECORDS	50,872.47	
6511.00	MEDICAL DIRECTOR	57,000.00	
6515.13	OTHER MEDICAL SERVICES	3,880.05	
6522.00	NURSING - SUP & EXP	231,455.59	
6522.50	NURSING - SUP & EXP - COVID	38,325.29	
6523.00	OXYGEN SUPPLIES & EXPENSE	17,224.49	
6530.00	PHARMACY CONSULTANT	12,168.00	
6540.00	MDS Purchase Service	55,710.00	
6550.00	QA PURCHASE SERVICE	35,263.05	
6810.00	SALARIES - SOCIAL SERVICE	146,106.14	
6830.00	SOCIAL SERV-CONSULTANT	25,395.00	
6890.00	SOCIAL SERV-SUP & EXP	6,070.03	
7021.00	SALARIES - ACTIVITIES	148,236.28	
7021.01	SALARIES-ACTIVITIES SUPERVISOR	24,184.70	
7021.10	SAL - QUAL ACTIVITIES PROF	6,939.10	
7023.00	ACTIVITIES - SUP & EXP	5,528.83	
7023.10	CABLE T.V./INTERNET	15,880.63	
7825.22	PHARMACY - MCR A	117,262.71	
7825.23	PHARMACY - MASSHEALTH	29,178.08	
7825.30	PHARMACY - MGD CARE	100,166.12	
7827.22	MED SUPPLIES - MCR A	514.20	
7827.30	MED SUP - MGD CARE	962.00	
7827.95	EQUIPMENT RENTAL - MEDICAL	14,653.50	
7830.22	LAB - MCR A	44,105.82	
7830.30	LAB - MGD CARE	29,099.32	
7832.22	RADIOLOGY - MCR A	10,527.20	
7832.30	RADIOLOGY - MGD CARE	7,434.27	
7832.80	RADIOLOGY - OTHER	600.00	
7841.50	RESP THERAPY PURCH SERVICE	19,118.64	
7842.50	REG PHYSICAL THERAPY-PURCH	103,588.53	
7842.52	LPTA PURCHASE SERVICE	127,961.12	
7842.60	PHYS THER MGD CARE PURCH	25,689.18	
7842.62	PHYS THERAPY-MCR A PURCH	32,402.04	
7842.63	PHYS THER MCD - PURCH SERVICE	999.00	
7842.65	PHYS THERAPY MCR B PURCH	9,540.55	
7842.66	PHYS THER- MGD B PURCH SERV	9,933.14	
7842.79	PHYS THERAPY SUPPLIES	642.93	
7843.50	OTR PURCHASE SERVICE	104,439.29	
7843.52	COTA PURCHASE SERVICE	140,547.06	
7843.60	OCC THER MGD CARE PURCH SERV	29,369.10	
7843.62	OCC THER MCR A PURCH SERVICE	45,547.48	
7843.63	OCC THERAPY MCD PURCH SERV	1,461.60	
7843.65	OCC THER MCR B PURCH SERVICE	10,406.94	
7843.66	OCC THER-MGD B -PURCH SERV	9,878.48	
7843.79	OCC THERAPY SUPPLIES	1,249.89	
7844.50	SPEECH THERAPY-PURCH SERVICE	79,922.87	
7844.60	SPEECH THER MGD CARE PURCH	6,788.70	
7844.62	SPEECH THER MCR A PURCH SERV	8,582.90	
7844.63	SPEECH THER MCD PURCH	198.90	
7844.65	SPEECH THER MCR B PURCH SERV	3,789.04	
7844.66	SPEECH THER-MGD B PURCH SERV	3,592.67	
7854.22	AMUBLANCE - MCR A	9,535.33	
7854.30	AMBULANCE - MGD CARE	1,893.75	
7855.30	MEDI-VAN - MGD CARE	53,452.26	
8010.00	BAD DEBTS	433,948.57	

8027.00	WAGES - PTAs	1,965.11
8060.00	VAN LEASE	16,207.90
8061.00	VAN EXPENSE	7,427.74

Date: Aug 18, 2023
Time: 12:44:29 ET
User: Theresa Horky

Blackstone Valley Health & Rehabilitation
G/L Trial Balance
as of 12/31/2022

Facility # H13165

Page # 6

Account Number	Account Description	Debits	Credits
Grand Total		<u>25,920,716.95</u>	<u>25,920,716.95</u>
Net Income (Loss)			<u>(512,472.77)</u>
Days/Units			
9021.00	PRIVATE DAYS	4,020.00	
9022.00	MEDICARE DAYS	4,101.00	
9023.00	MEDICAID DAYS	16,915.00	
9029.00	MEDICAID HOSPICE DAYS	1,716.00	
9030.00	MANAGED CARE DAYS		61.00
9030.22	MANAGED MEDICARE DAYS	2,589.00	
9040.00	MANAGED SCO NON-SKILLED DAYS	9,602.00	
9040.30	MANAGED CARE SCO - SKILLED	746.00	
9170.00	MANAGED CARE BEDHOLD DAYS	37.00	
Grand Total		<u>39,726.00</u>	<u>61.00</u>