

Date: Oct 6, 2023
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User: Theresa Horky

Quabbin Valley Healthcare -SNF
G/L Trial Balance
as of 12/31/2022

Facility #

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Account Number	Account Description	Debits	Credits
1010.00	CASH - OPERATING		21,783.82
1012.00	CASH - BluPoint DACA	25,000.00	
1016.00	Bank TD Bank X4878	8,284.82	
1020.00	CASH - Blupoint Payroll	7,490.64	
1027.00	Quabbin/Blupoint HRA Acct 3157	2,125.94	
1028.00	Quabbin/Blupoint FSA Acct	1,240.60	
1030.00	PETTY CASH	500.00	
1030.10	PETTY CASH ACTIVITIES	300.00	
1060.00	ACCOUNTS RECEIVABLE	1,062.90	
1061.00	A/R PRIVATE	487,517.58	
1062.00	A/R MEDICARE PART A	358,422.76	
1063.00	A/R MASSHEALTH	1,021,199.27	
1064.00	A/R PATIENT PAID AMOUNT	115,425.69	
1069.00	A/R HOSPICE	100,201.68	
1070.00	A/R HMO	560,349.36	
1080.00	A/R INSURANCE	149,008.89	
1084.00	A/R MEDICARE PART B	26,475.13	
1140.00	RESERVE FOR BAD DEBTS		212,664.24
1180.00	OTHER RECEIVABLE	16,809.87	
1250.00	PATIENT EXCHANGE	9.60	
1255.00	EXCHANGE - OTHER	10,487.39	
1280.00	PREPAID INSURANCE	35,170.66	
1300.00	OTHER PREPAID EXPENSES	2,668.00	
1429.00	DUE FROM NE NURSE RECRUITERS	396,121.72	
1611.00	Building Improvement	62,516.17	
1612.00	Building Improvement - A/D		3,817.50
1651.00	Equipment	229,174.28	
1652.00	Equipment - A/D		32,720.20
1711.00	Software	25,746.00	
1712.00	Software - A/D		4,245.00
1803.00	DUE FROM JOE CUZZUPOLI	90,100.00	
1805.00	Due from Mill Town	175.92	
1807.00	Due from JJP IV	25,000.00	
1807.10	Due From JJP I	4,700.00	
2020.00	Accounts Payable		2,811,587.70
2030.00	ACCRUED EXPENSE		112,095.76
2040.20	DUE MEDICAID USER FEE		455,380.93
2112.50	Due to JJP II		292,028.98
2112.70	Due to JJP V	490,715.00	
2113.00	Due to Scott W	46,679.78	
2113.50	Due to Joe C	593,593.89	
2116.00	Due to Blackstone Valley	204,137.93	
2117.00	DUE TO BLUPOINT GLOBAL MNGMT		29,987.00
2118.00	Due to Blupoint HC Realty	172,592.48	
2190.00	ACCRUED SALARIES		248,804.00
2191.00	ACCRUED EARNED TIME		192,255.17
2214.00	ACCRUED PAYROLL TAXES		23,747.38
2215.00	LEVIES ON WAGES	300.00	
2225.60	COLONIAL LIFE INS		1,341.72
2225.70	PRINCIPLE (DENTAL/VISION)	6,286.47	
2228.00	FSA - MED SPENDING ACCT	1,884.64	
2228.50	FSA -DEPENDANT CARE		5,781.69
2229.00	VISION INSURANCE		2,456.95
2500.10	Distributions - JJP II	38,919.20	
2500.20	Distributions - NEIH	116,761.71	
2575.10	Contributions - JJP II		12,500.00
2575.20	Contributions - NEIH		490,000.00
2620.00	Capital Stock	610,244.01	
2625.10	Equity - JJP II	55,384.86	
2625.20	Equity - NEIH		448,239.31

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2650.00	Retained Earnings		925,152.40
3021.00	PRIVATE INCOME		1,471,475.00
3021.10	PRIVATE INCOME-PR MTH ADJ		89,040.00
3022.00	MEDICARE A INCOME		2,330,165.25
3022.01	MEDICARE A HIPPS RATE ADJ	8,064.47	
3022.10	MEDICARE A-PR MTH ADJ	14,499.95	
3022.20	MEDICARE WAIVER		722,251.55
3022.21	MEDICARE A WAIVER PR MTH ADJ		11,769.31
3023.00	MEDICAID INCOME		4,777,990.12
3023.10	MEDICAID-PR MTH ADJ		519,823.43
3023.60	MASSHEALTH COVID ADD ON		267,792.00
3023.70	MASSHEALTH WORKFORCE RETENTION		373,119.42
3024.00	MEDICAID PENDING		774,227.00
3024.10	MEDICAID PENDING-PR MTH ADJ	460,561.10	
3029.00	HOSPICE REVENUE		645,153.85
3029.10	HOSPICE - PR MTH ADJ	10,906.47	
3030.00	MANAGED CARE REVENUE		233,842.86
3030.05	MANAGED MCR SEQUESTRATION		8,311.00
3030.10	MANAGED CARE REV-PR MTH ADJ		12,182.96
3030.22	MANAGED MEDICARE REVENUE		1,245,362.79
3030.23	MANAGED MEDICARE PRIOR MTH		3,153.34
3040.23	MANAGED SCO NONSKILLED		1,458,735.57
3040.24	MANAGED SCO NonSK- PRIOR		2,733.10
3040.30	MANAGED SCO SKILLED REVENUE		281,650.00
3040.31	MANAGED SCO SKILLED PRIOR	16,875.00	
3170.05	PR YEAR - MEDICARE B	1,364.68	
3170.21	PR YEAR - PRIVATE PAY	34,930.60	
3170.22	PR YEAR - MEDICARE A		10,755.31
3170.23	PR YEAR - MASS MEDICAID		110,171.85
3170.24	PR YEAR - MEDICAID PENDING	64,027.10	
3170.29	PR YEAR - HOSPICE	2,916.84	
3170.30	PR YEAR - MANAGED CARE		19,459.17
3170.32	PR YEAR - MANAGED SCO SKILLED	4,618.18	
3170.33	PR YEAR -MANAGED SCO		2,167.90
3170.40	PRIOR YR - MGD PART B ADJ	4,222.90	
3180.00	INTEREST INCOME		273.39
3190.00	OTHER INCOME		105,604.86
3725.22	PHARMACY - MEDICARE A		342,422.26
3725.23	PHARMACY - MEDICAID		2,037.28
3725.30	PHARMACY - MANAGED CARE		323,708.04
3727.22	MED SUPPLIES - MEDICARE A		28,383.10
3727.30	MED SUPPLIES - MANAGED CARE		19,043.06
3730.22	LABORATORY - MEDICARE A		14,315.42
3730.30	LABORATORY - MANAGED CARE		8,409.90
3732.22	RADIOLOGY - MEDICARE A		17,811.96
3732.30	RADIOLOGY - MGD CARE		18,404.00
3742.05	PHYS THERAPY - MCR B		42,403.66
3742.22	PHY THERAPY - MEDICARE A		324,501.10
3742.23	PHYS THERAPY - MEDICAID		10,430.14
3742.30	PHYS THERAPY - MGD CARE		408,984.74
3742.40	PHYS THERAPY - MGD B		85,329.64
3743.05	OCC THERAPY - MCR B		104,742.10
3743.22	OCC THERAPY - MEDICARE A		452,669.82
3743.23	OCC THERAPY - MEDICAID		8,163.20
3743.30	OCC THERAPY - MGD CARE		362,246.66
3743.40	OCCTHERAPY - MGD B		145,003.68
3744.05	SPEECH THERAPY - MCR B		96,081.12
3744.22	SPEECH THERAPY-MEDICARE A		70,213.22
3744.23	SPEECH THERAPY - MEDICAID		7,311.06

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3744.30	SPEECH THERAPY - MGD CARE		59,148.12
3744.40	SPEECH THERAPY - MGD B		70,531.14
3805.37	CONT ADJ - MCR B	136,368.23	
3821.37	CONT ADJ - PR PAY ANCILL		83.52
3822.37	CONT ADJ - MEDICARE A	1,250,316.88	
3823.37	CONT ADJ - MEDICAID	27,941.68	
3830.37	CONT ADJ - MANAGED CARE	1,199,944.52	
3840.37	CONT ADJ - MGD CARE B	186,214.09	
4110.00	SALARIES - ADMIN	202,602.27	
4110.50	ADMIN - PURCHASE SERVICE	13,635.03	
4140.00	SALARIES - BUSINESS OFFICE	251,473.28	
4142.00	SALARIES - ADMISSIONS	160,329.54	
4150.00	PAYROLL SERVICE	45,473.63	
4151.00	BOOKKEEPING SERVICE	5,878.55	
4249.00	POSTAGE	3,157.28	
4250.00	Office Supplies & Expense	41,698.61	
4250.05	OFFICE EXP - BANK FEES	9,619.71	
4250.10	OFFICE SUP-NURSING	1,122.97	
4250.50	COMPUTER & OFFICE EQUIP	12,382.00	
4251.00	PROFESSIONAL SERVICE	134,371.97	
4252.00	TUITION & EDUCATION	10,407.25	
4253.00	TAXES	609.11	
4257.00	LATE CHARGES	22,723.72	
4257.50	INTEREST EXPENSE	30,093.50	
4258.00	FINES & PENALTIES	660.00	
4259.00	Misc Expense	2,980.00	
4259.10	MISC EXPENSES ADMIN	30,196.52	
4260.00	MASS MCD USER FEE EXP	913,284.24	
4261.00	Telephone	61,185.94	
4262.00	Travel Expense	12,397.22	
4275.00	MOTOR VEHICLE/MILEAGE	9,913.75	
4295.00	AD - HELP WANTED	49,494.90	
4298.00	AD/PROMOTIONAL EXP	22,272.27	
4301.00	LIC & DUES-PATIENT RELATED	10,591.90	
4302.00	LIC & DUES-NOT PAT REL	6,830.00	
4306.00	SALARIES - STAFF DEVELMT	214,034.60	
4306.10	STAFF DEVELMT SUP & EXP	3,270.09	
4329.00	EMPLOYEE BENEFITS	45,531.21	
4329.02	STAFF APPRECIATION	11,420.38	
4329.19	EMPLOYEE COVID TESTING	20,820.00	
4360.00	Accounting Expense	55,332.50	
4370.00	Legal Expense	51,468.88	
4400.00	Payroll Tax Expense	628,623.67	
4400.50	EMPL MED ASST CONTRIBUTN	7,943.19	
4415.00	Health Insurance Expense	287,410.81	
4415.10	GROUP HEALTH REIMB ACCT EXP	10,431.68	
4415.40	GROUP HEALTH INS-ADMIN	13,254.92	
4415.50	GRP HTH INS-COBRA/FSA MGT FEE	3,602.60	
4418.00	Life Insurance Expense	2,035.20	
4420.00	INS-WORKERS COMP	166,503.24	
4425.00	CONSULTING FEES	7,615.68	
4425.01	Consulting - Software Support	568.00	
4510.00	REAL ESTATE TAXES	1,022.58	
4535.00	Rent Expense	884,700.00	
4538.00	Rent - Other	55,786.73	
4538.50	Software Access Fees	116,200.01	
4568.00	DEPRECIATION - OTHER IMPRVMTS	3,015.00	
4570.00	Depreciation-Equipment	13,770.00	
4585.00	AUTO INSURANCE	706.00	
4591.00	LIABILITY INSURANCE	165,873.52	

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5105.00	SALARIES - MAINTENANCE	104,946.97	
5110.00	PLANT-PURCH SERVICES	143,763.37	
5115.00	PLANT-SUP & EXP	46,240.53	
5121.00	ELECTRICITY	136,754.67	
5122.00	WATER & SEWERAGE	25,528.35	
5122.10	TREATMENT PLANT EXP	88,696.00	
5123.00	FUEL - OIL	95,661.30	
5124.00	GAS - PROPANE	45,091.89	
5125.00	TRASH REMOVAL	29,323.35	
5205.00	SALARIES - DIETARY	493,167.26	
5220.00	FOOD	297,268.52	
5220.50	SUPPLEMENT EXPENSES	16,308.17	
5231.00	SALARIES - DIETICIAN	116,425.16	
5231.50	DIETICIAN PURCHASE SERVICE	450.00	
5235.00	DIETARY-SUP & EXP	30,902.07	
5310.50	LAUNDRY-PURCHASED SERVICE	146,184.00	
5330.00	LAUNDRY-SUP & EXP	787.80	
5340.00	LINEN & BEDDING	1,249.47	
5410.50	HOUSEKEEPING-PURCHASED	341,100.00	
5420.00	HOUSEKEEPING - SUP & EXP	450.36	
6020.00	SALARIES - DIR OF NURSING	176,658.22	
6021.30	SAL - RN W/ADMIN DUTIES	621,976.01	
6021.40	SAL - LPN W/ ADMIN DUTIES	431,119.88	
6030.00	SALARIES - R.N.'S	505,130.96	
6030.50	R.N. CONTRACT LABOR	45,189.03	
6040.00	SALARIES - L.P.N.'S	1,727,264.56	
6040.50	L.P.N. CONTRACT LABOR	39,868.76	
6045.00	SAL - PATIENT CARE TECHS	25,730.84	
6050.00	SALARIES - CNA'S	1,626,635.89	
6050.50	C.N.A. CONTRACT LABOR	204,438.77	
6056.01	SAL - UNIT ASST/HOSPITALITY	62,302.32	
6059.00	SAL - NON CERT AIDES	136,042.04	
6502.00	SAL - GUEST SERV/RECEP	52,498.89	
6503.00	SAL - MEDICAL SUPPLIES	55,989.52	
6506.00	SAL-UNIT SECRETARIES	40,641.07	
6511.00	MEDICAL DIRECTOR	73,000.00	
6522.00	NURSING - SUP & EXP	439,159.64	
6522.50	NURSING - SUP & EXP - COVID	10,055.65	
6523.00	OXYGEN SUPPLIES & EXPENSE	20,991.33	
6530.00	PHARMACY CONSULTANT	9,372.00	
6550.00	QA PURCHASE SERVICE	57,700.20	
6810.00	SALARIES - SOCIAL SERVICE	155,835.06	
6830.00	SOCIAL SERV-CONSULTANT	8,962.50	
6890.00	SOCIAL SERV-SUP & EXP	2,292.24	
7021.00	SALARIES - ACTIVITIES	126,069.27	
7021.10	SAL - QUAL ACTIVITIES PROF	59,282.31	
7022.00	SAL - ACTIVITIES ALZHM	13,094.12	
7022.10	SAL - ALZH QUAL ACTIVITIES PRO	13,318.59	
7023.00	ACTIVITIES - SUP & EXP	14,900.82	
7023.10	CABLE T.V./INTERNET	20,352.25	
7825.22	PHARMACY - MCR A	166,706.66	
7825.30	PHARMACY - MGD CARE	151,489.90	
7826.22	IV THERAPY - MCR A	4,910.04	
7826.30	IV THERAPY - MGD CARE	10,977.19	
7827.22	MED SUPPLIES - MCR A	10,800.32	
7827.30	MED SUP - MGD CARE	7,276.78	
7827.95	EQUIPMENT RENTAL - MEDICAL	56,597.80	
7830.22	LAB - MCR A	7,718.52	
7830.30	LAB - MGD CARE	3,730.27	
7832.22	RADIOLOGY - MCR A	9,973.98	

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Account Number	Account Description	Debits	Credits
7832.30	RADIOLOGY - MGD CARE	8,617.00	
7841.50	RESP THERAPY PURCH SERVICE	15,918.00	
7842.50	REG PHYSICAL THERAPY-PURCH	175,999.61	
7842.52	LPTA PURCHASE SERVICE	101,865.31	
7842.60	PHYS THER MGD CARE PURCH	22,464.80	
7842.62	PHYS THERAPY-MCR A PURCH	28,291.46	
7842.63	PHYS THER MCD - PURCH SERVICE	278.10	
7842.65	PHYS THERAPY MCR B PURCH	4,072.12	
7842.66	PHYS THER- MGD B PURCH SERV	2,049.19	
7842.79	PHYS THERAPY SUPPLIES	3,231.99	
7843.50	OTR PURCHASE SERVICE	85,760.46	
7843.52	COTA PURCHASE SERVICE	117,066.82	
7843.60	OCC THER MGD CARE PURCH SERV	30,453.70	
7843.62	OCC THER MCR A PURCH SERVICE	60,487.18	
7843.63	OCC THERAPY MCD PURCH SERV	369.00	
7843.65	OCC THER MCR B PURCH SERVICE	20,957.03	
7843.66	OCC THER-MGD B -PURCH SERV	11,266.10	
7843.79	OCC THERAPY SUPPLIES	1,035.82	
7844.05	SAL SPEECH THER-MCR B	97.20	
7844.50	SPEECH THERAPY-PURCH	116,893.69	
7844.60	SPEECH THER MGD CARE PURCH	1,411.80	
7844.62	SPEECH THER MCR A PURCH SERV	7,519.10	
7844.65	SPEECH THER MCR B PURCH SERV	5,863.56	
7844.66	SPEECH THER-MGD B PURCH SERV	1,311.28	
7844.79	SPEECH THER SUPPLIES	272.58	
7854.22	AMUBLANCE - MCR A	46,919.59	
7854.30	AMBULANCE - MGD CARE	705.03	
7855.30	MEDI-VAN - MGD CARE	4,917.91	
8010.00	BAD DEBTS	193,322.17	
8010.10	MEDICARE BAD DEBTS	29,524.50	
Grand Total		<u>24,826,178.72</u>	<u>24,826,178.72</u>
Net Income (Loss)			<u>(225,804.91)</u>