

Account Number	Account Description	Debits	Credits
1010.00	CASH - OPERATING	75,580.33	
1020.00	CASH - Blupoint Payroll	176,040.08	
1025.00	Cash-MilltownHRA & FSA X-7613	131.73	
1030.00	PETTY CASH	1,100.00	
1061.00	A/R PRIVATE	107,913.06	
1062.00	A/R MEDICARE PART A	214,830.79	
1063.00	A/R MASSHEALTH	715,763.08	
1064.00	A/R PATIENT PAID AMOUNT	88,166.97	
1069.00	A/R HOSPICE	233,875.56	
1070.00	A/R HMO	572,015.00	
1080.00	A/R INSURANCE	36,703.55	
1084.00	A/R MEDICARE PART B	18,909.71	
1140.00	RESERVE FOR BAD DEBTS		68,237.86
1250.00	PATIENT EXCHANGE	100.00	
1280.00	PREPAID INSURANCE	111,740.44	
1300.00	OTHER PREPAID EXPENSES	47,740.00	
1711.00	Software	9,699.20	
1712.00	Software - A/D		1,616.53
1741.00	Start Up Costs	198,588.98	
1742.00	Start Up Costs - A/A		6,619.63
1801.00	DUE FROM BLUPOINT GLOBAL MGT	31,532.70	
1806.00	Due from Blackstone	108,000.00	
1809.00	Due from JJP V	147,500.00	
2020.00	Accounts Payable		1,222,814.19
2040.20	DUE MEDICAID USER FEE		424,298.01
2100.00	Line of Credit		1,466,744.83
2101.00	Interest Payable		10,457.22
2108.00	Due to Gas/Electric		209,000.00
2109.00	Due to CMS		208,830.49
2111.00	Vero Healthcare		19,429.46
2113.50	Due to Joe C		37,109.08
2180.00	DEFERRED FINANCE AGREEMENT		41,737.16
2190.00	ACCRUED SALARIES		168,438.07
2191.00	ACCRUED EARNED TIME		86,351.52
2214.00	ACCRUED PAYROLL TAXES		17,646.99
2225.00	LIFE INS DEDUCTIONS		3,336.89
2225.60	COLONIAL LIFE INS		199.86
2225.70	PRINCIPLE (DENTAL/VISION)	6,091.99	
2226.00	DENTAL INS DEDUCTION		2,983.25
2229.00	VISION INSURANCE		578.93
3021.00	PRIVATE INCOME		229,460.00
3021.10	PRIVATE INCOME-PR MTH ADJ	14,280.00	
3022.00	MEDICARE A INCOME		601,082.89
3022.10	MEDICARE A-PR MTH ADJ	44,532.98	
3022.20	MEDICARE WAIVER		139,613.82
3022.21	MEDICARE A WAIVER PR MTH ADJ		15,860.80
3023.00	MEDICAID INCOME		1,869,634.12
3023.10	MEDICAID-PR MTH ADJ		131,827.31
3023.60	MASSHEALTH COVID ADD ON		154,294.19
3023.70	MASSHEALTH WORKFORCE RETENTION		51,708.00
3024.00	MEDICAID PENDING		309,154.37
3024.10	MEDICAID PENDING-PR MTH ADJ	36,603.83	
3027.70	MASSHEALTH WORKFORCE RETENTION		14,259.25
3029.00	HOSPICE REVENUE		656,033.70
3029.10	HOSPICE - PR MTH ADJ		1,997.34
3030.00	MANAGED CARE REVENUE		145,192.81
3030.10	MANAGED CARE REV-PR MTH ADJ		31,576.88
3030.22	MANAGED MEDICARE REVENUE		290,119.01
3030.23	MANAGED MEDICARE PRIOR MTH	148,415.64	

Date: Sep 25, 2023
Time: 15:12:06 ET
User: Theresa Horky

Mill Town Health and Rehabilitation
G/L Trial Balance
as of 12/31/2022

Facility #

Page # 2

Account Number	Account Description	Debits	Credits
3040.10	NAVICARE SKILL PR MTH ADJ		36,135.00
3040.23	MANAGED SCO NONSKILLED		274,779.53
3040.24	MANAGED SCO NonSK- PRIOR		26,816.80
3040.30	MANAGED SCO SKILLED REVENUE		34,055.00
3190.00	OTHER INCOME		4,384.22
3725.22	PHARMACY - MEDICARE A		53,545.36
3725.23	PHARMACY - MEDICAID		39,417.21
3725.30	PHARMACY - MANAGED CARE		55,471.52
3726.22	IV THERAPY - MEDICARE A		1,079.92
3730.22	LABORATORY - MEDICARE A		1,591.06
3730.30	LABORATORY - MANAGED CARE		1,719.80
3742.05	PHYS THERAPY - MCR B		2,584.20
3742.22	PHY THERAPY - MEDICARE A		89,259.82
3742.23	PHYS THERAPY - MEDICAID		9,199.68
3742.30	PHYS THERAPY - MGD CARE		112,644.50
3743.05	OCC THERAPY - MCR B		54,136.66
3743.22	OCC THERAPY - MEDICARE A		81,327.44
3743.23	OCC THERAPY - MEDICAID		7,762.18
3743.30	OCC THERAPY - MGD CARE		73,428.82
3743.40	OCCTHERAPY - MGD B		12,341.60
3744.22	SPEECH THERAPY-MEDICARE A		10,299.80
3744.23	SPEECH THERAPY - MEDICAID		2,527.08
3744.30	SPEECH THERAPY - MGD CARE		19,565.92
3805.37	CONT ADJ - MCR B	32,050.24	
3822.37	CONT ADJ - MEDICARE A	236,023.48	
3823.37	CONT ADJ - MEDICAID	58,906.15	
3830.37	CONT ADJ - MANAGED CARE	246,661.43	
4110.00	SALARIES - ADMIN	102,232.50	
4140.00	SALARIES - BUSINESS OFFICE	89,641.14	
4142.00	SALARIES - ADMISSIONS	22,593.00	
4150.00	PAYROLL SERVICE	9,442.20	
4160.00	MANAGEMENT FEES	241,420.70	
4249.00	POSTAGE	1,024.49	
4250.00	Office Supplies & Expense	16,373.89	
4250.05	OFFICE EXP - BANK FEES	325.17	
4250.50	COMPUTER & OFFICE EQUIP	138.13	
4251.00	PROFESSIONAL SERVICE	18,500.00	
4252.00	TUITION & EDUCATION	1,620.00	
4256.00	Interest Expense - LOC	36,984.16	
4257.00	LATE CHARGES	1,151.08	
4257.60	MassHealth User Fee Interest	8,642.42	
4257.80	Financing Fee	3,542.22	
4259.00	Misc Expense	2.70	
4260.00	MASS MCD USER FEE EXP	262,353.59	
4261.00	Telephone	10,565.34	
4262.00	Travel Expense	3,234.28	
4280.00	SEMINAR/EDUCATN MILEAGE EXP	173.88	
4295.00	AD - HELP WANTED	12,197.55	
4302.00	LIC & DUES-NOT PAT REL	300.00	
4306.00	SALARIES - STAFF DEVELMT	85,552.20	
4306.10	STAFF DEVELMT SUP & EXP	2,627.43	
4329.02	STAFF APPRECIATION	6,247.73	
4329.19	EMPLOYEE COVID TESTING	44,010.00	
4360.00	Accounting Expense	5,743.75	
4370.00	Legal Expense	15,834.86	
4400.00	Payroll Tax Expense	189,477.06	
4415.00	Health Insurance Expense	53,009.32	
4415.50	GRP HTH INS-COBRA/FSA MGT FEE	1,417.62	
4418.00	Life Insurance Expense		128.04

Date: Sep 25, 2023
Time: 15:12:06 ET
User: Theresa Horky

Mill Town Health and Rehabilitation
G/L Trial Balance
as of 12/31/2022

Facility #

Page # 3

Account Number	Account Description	Debits	Credits
4425.00	CONSULTING FEES	30,716.68	
4425.01	Consulting - Software Support	48,696.97	
4510.00	REAL ESTATE TAXES	1,557.24	
4535.00	Rent Expense	330,997.34	
4536.00	PROPERTY INSURANCE	22,336.93	
4538.00	Rent - Other	5,097.53	
4538.50	Software Access Fees	24,939.03	
4580.00	Amortization exp	8,236.16	
4591.00	LIABILITY INSURANCE	150,112.60	
4592.00	SALARIES-MDS COORDINATOR	38,992.38	
4596.00	MARKETING - OTHER	7,503.59	
5105.00	SALARIES - MAINTENANCE	55,642.76	
5110.00	PLANT-PURCH SERVICES	18,149.88	
5115.00	PLANT-SUP & EXP	53,783.74	
5121.00	ELECTRICITY	118,572.93	
5122.00	WATER & SEWERAGE	18,328.76	
5123.00	FUEL - OIL	1,050.00	
5124.00	GAS - PROPANE	15,092.40	
5125.00	TRASH REMOVAL	10,438.97	
5205.00	SALARIES - DIETARY	141,257.32	
5205.50	Dietary Purchase Services	81,871.89	
5220.00	FOOD	154,634.13	
5220.50	SUPPLEMENT EXPENSES	165.22	
5235.00	DIETARY-SUP & EXP	8,506.14	
5310.50	LAUNDRY-PURCHASED SERVICE	82,056.74	
5410.50	HOUSEKEEPING-PURCHASED	123,085.14	
6020.00	SALARIES - DIR OF NURSING	58,069.27	
6020.50	DON/ADON PURCH SERVICE	81,037.70	
6021.30	SAL - RN W/ADMIN DUTIES	17,574.93	
6021.40	SAL - LPN W/ ADMIN DUTIES	28,322.25	
6030.00	SALARIES - R.N.'S	168,939.01	
6030.50	R.N. CONTRACT LABOR	182,706.80	
6040.00	SALARIES - L.P.N.'S	499,708.40	
6040.50	L.P.N. CONTRACT LABOR	262,078.64	
6050.00	SALARIES - CNA'S	475,777.35	
6050.50	C.N.A. CONTRACT LABOR	532,303.75	
6502.00	SAL - GUEST SERV/RECEP	20,712.95	
6503.00	SAL - MEDICAL SUPPLIES	1,770.57	
6505.00	SALARIES - MED RECORDS	38,897.72	
6511.00	MEDICAL DIRECTOR	10,000.00	
6522.00	NURSING - SUP & EXP	102,853.04	
6523.00	OXYGEN SUPPLIES & EXPENSE	2,618.32	
6530.00	PHARMACY CONSULTANT	4,092.00	
6810.00	SALARIES - SOCIAL SERVICE	72,768.98	
6830.00	SOCIAL SERV-CONSULTANT	77,262.50	
6890.00	SOCIAL SERV-SUP & EXP	135.51	
7021.00	SALARIES - ACTIVITIES	55,698.29	
7021.01	SALARIES-ACTIVITIES SUPERVISOR	20,758.00	
7021.10	SAL - QUAL ACTIVITIES PROF	2,480.00	
7023.00	ACTIVITIES - SUP & EXP	3,386.77	
7023.10	CABLE T.V./INTERNET	14,836.28	
7825.22	PHARMACY - MCR A	35,720.63	
7825.23	PHARMACY - MASSHEALTH	18,370.89	
7825.30	PHARMACY - MGD CARE	30,154.48	
7830.22	LAB - MCR A	3,779.39	
7830.30	LAB - MGD CARE	4,300.33	
7832.22	RADIOLOGY - MCR A	3,596.29	
7841.70	SAL - RESP THERAPY	9,230.29	

7842.50	REG PHYSICAL THERAPY-PURCH	10,289.25
7842.70	SAL-REG PHYS THERAPY	34,718.88

Date: Sep 25, 2023	Mill Town Health and Rehabilitation	Facility #
Time: 15:12:06 ET	G/L Trial Balance	
User: Theresa Horky	as of 12/31/2022	Page # 4

Account Number	Account Description	Debits	Credits
7842.72	SAL- LIC PHYS THER ASST	24,311.35	
7843.50	OTR PURCHASE SERVICE	965.60	
7843.70	SAL - REG OCC THERAPIST	32,154.70	
7843.72	SAL - CERT OCC THER ASST	60,713.22	
7844.50	SPEECH THERAPY-PURCH SERVICE	18,850.50	
7844.65	SPEECH THER MCR B PURCH SERV	97.20	
7855.30	MEDI-VAN - MGD CARE	3,330.40	
8010.00	BAD DEBTS	68,237.86	
Grand Total		<u>9,642,445.62</u>	<u>9,642,445.62</u>
Net Income (Loss)			<u>(1,094,406.80)</u>
Days/Units			
9021.00	PRIVATE DAYS	467.00	
9022.00	MEDICARE DAYS	904.00	
9023.00	MEDICAID DAYS	8,541.00	
9029.00	MEDICAID HOSPICE DAYS	2,131.00	
9030.00	MANAGED CARE DAYS	345.00	
9030.22	MANAGED MEDICARE DAYS	153.00	
9040.00	MANAGED SCO NON-SKILLED DAYS	981.00	
9040.30	MANAGED CARE SCO - SKILLED	96.00	
9170.00	MANAGED CARE BEDHOLD DAYS	11.00	
Grand Total		<u>13,629.00</u>	<u>0.00</u>