

Client: **A162171 - Bear Mountain Healthcare, LLC**  
Engagement: **MDMC 2022 - Bear Mountain Management**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MGT Gorupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [1025.0]</b>	<b>Cash &amp; Equiviliant</b>		
<b>Subgroup : None</b>			
100020	Cash - Operating	51,653.35	112,164.23
100023	Cash - Merrill Lynch	40,602.89	40,902.02
100026	Cash - Operating#2	320.81	320.81
<b>Subtotal : None</b>		<b>92,577.05</b>	<b>153,387.06</b>
<b>Total [1025.0]</b>	<b>Cash &amp; Equiviliant</b>	<b>92,577.05</b>	<b>153,387.06</b>
<b>Group : [1180.0]</b>	<b>A/R- Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
100317	Due To/from Bear Mtn Health	(37,217,787.74)	(21,316,638.31)
100338	Due to/fr Bear Mtn 148 Op	415,009.01	415,009.01
100339	Due to/fr Bear Mtn 320 Op	1,809,303.81	1,399,554.65
100340	Due to/fr Bear Mt Mattapan	1,838,549.66	1,163,434.36
100341	Due to/fr Bear Mt Parkway	2,604,099.26	1,881,391.95
100342	Due to/fr Bear Mt W Roxbury	1,509,701.01	1,093,512.48
100343	Due to/fr Bear Mt Fall River	3,177,063.65	1,447,494.45
100344	Due to/fr Bear Mt Franklin	1,589,262.92	935,569.25
100345	Due to/fr Bear Mt Hanover	1,779,372.91	1,261,375.10
100346	Due to/fr Bear Mt Newburyport	1,118,621.65	745,647.11
100347	Due to/fr Bear Mt Swansea	2,429,023.71	1,291,459.17
100348	Due to/fr Bear Mt Stoughton	1,797,554.72	1,089,983.02
100350	Due to/fr Bear Mt Andover	2,118,364.57	1,344,477.10
100351	Due to/fr Bear Mt E Longmeadow	2,615,720.49	1,546,264.45
100352	Due to/fr Bear Mt Lowell	2,220,674.26	1,355,523.83
100353	Due to/fr Bear Mt Reading	2,967,279.62	1,806,222.62
100354	Due to/fr Bear Mt Springfield	3,196,259.33	2,107,435.02
100355	Due to/fr Bear Mt Sudbury	1,696,380.76	1,100,455.30
100356	Due to/fr Bear Mt W Springfield	3,236,191.49	2,070,410.09
100357	Due to/fr Bear Mt Worcester	4,258,953.17	2,618,613.46
100359	Due to/fr Bear Mt No Andover	1,675,791.70	440,140.67
100360	Due to/fr Bear Mt Westford	988,394.25	329,621.26
100392	Due To/From Windham	448,161.03	346,442.03
100393	Due To/From Norwich	38,699.38	38,699.38
100394	Due To/From JACC Mgmt	(1,666,181.26)	(1,668,614.98)
100397	Due to/fr JDS Holdings	80.00	0.00
<b>Subtotal : None</b>		<b>6,644,543.36</b>	<b>4,843,482.47</b>
<b>Total [1180.0]</b>	<b>A/R- Affiliates/Related Parties</b>	<b>6,644,543.36</b>	<b>4,843,482.47</b>
<b>Group : [1310.0]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
100400	Prepaid Expenses	8,135.96	321.33
100410	Prepaid Insurance	5,112.87	1,005.47
100449	Federal EE Credit Program	86,258.39	0.00
100700	Deposits	(3,683.97)	0.00
100701	Security Deposit Building	2,000.00	2,000.00
<b>Subtotal : None</b>		<b>97,823.25</b>	<b>3,326.80</b>
<b>Total [1310.0]</b>	<b>Other Current Assets</b>	<b>97,823.25</b>	<b>3,326.80</b>
<b>Group : [1651.1]</b>	<b>Equipment Costs</b>		
<b>Subgroup : None</b>			
100510	Furniture Fixtures & Equipment	16,023.09	16,023.09
<b>Subtotal : None</b>		<b>16,023.09</b>	<b>16,023.09</b>
<b>Total [1651.1]</b>	<b>Equipment Costs</b>	<b>16,023.09</b>	<b>16,023.09</b>
<b>Group : [1652.2]</b>	<b>A/D-Equipment</b>		
<b>Subgroup : None</b>			
100610	Accum Depr - F F & E	(4,954.50)	(1,710.72)
<b>Subtotal : None</b>		<b>(4,954.50)</b>	<b>(1,710.72)</b>
<b>Total [1652.2]</b>	<b>A/D-Equipment</b>	<b>(4,954.50)</b>	<b>(1,710.72)</b>
<b>Group : [2020.0]</b>	<b>A/P-Trade</b>		
<b>Subgroup : None</b>			
200000	Accounts Payable	(100,407.45)	(101,514.02)
<b>Subtotal : None</b>		<b>(100,407.45)</b>	<b>(101,514.02)</b>
<b>Total [2020.0]</b>	<b>A/P-Trade</b>	<b>(100,407.45)</b>	<b>(101,514.02)</b>

<b>Group : [2030.0]</b>	<b>A/P-Acrued Expenses</b>		
<b>Subgroup : None</b>			
200030	Management Fees Payable	(781,274.00)	(781,274.00)
<b>Subtotal : None</b>		<b>(781,274.00)</b>	<b>(781,274.00)</b>
<b>Total [2030.0]</b>	<b>A/P-Acrued Expenses</b>	<b>(781,274.00)</b>	<b>(781,274.00)</b>
<b>Group : [2130.0]</b>	<b>Banks</b>		
<b>Subgroup : None</b>			
200108	Note Payable Auto	(31,105.92)	(42,084.48)
<b>Subtotal : None</b>		<b>(31,105.92)</b>	<b>(42,084.48)</b>
<b>Total [2130.0]</b>	<b>Banks</b>	<b>(31,105.92)</b>	<b>(42,084.48)</b>
<b>Group : [2190.0]</b>	<b>Accued Salaries</b>		
<b>Subgroup : None</b>			
200020	Payroll Payable	(449,969.03)	(470,337.13)
200060	Accrued PTO Benefits	(360,842.29)	(378,884.66)
200065	Payroll Adjustments	(11,426.17)	(13,676.88)
<b>Subtotal : None</b>		<b>(822,237.49)</b>	<b>(862,898.67)</b>
<b>Total [2190.0]</b>	<b>Accued Salaries</b>	<b>(822,237.49)</b>	<b>(862,898.67)</b>
<b>Group : [2210.0]</b>	<b>Accrued Employee Taxes Payable</b>		
<b>Subgroup : None</b>			
200025	Payroll Taxes Payable	(248,812.56)	(294,772.07)
<b>Subtotal : None</b>		<b>(248,812.56)</b>	<b>(294,772.07)</b>
<b>Total [2210.0]</b>	<b>Accrued Employee Taxes Payable</b>	<b>(248,812.56)</b>	<b>(294,772.07)</b>
<b>Group : [2220.0]</b>	<b>Other Payroll Liabilities</b>		
<b>Subgroup : None</b>			
200026	Vol EE Benefits Payable	3,365.07	0.00
200029	Vol EE HSA Payable	(20.00)	0.00
<b>Subtotal : None</b>		<b>3,345.07</b>	<b>0.00</b>
<b>Total [2220.0]</b>	<b>Other Payroll Liabilities</b>	<b>3,345.07</b>	<b>0.00</b>
<b>Group : [2540.0]</b>	<b>Partnership/Member(LLC) Drawings</b>		
<b>Subgroup : None</b>			
300005	Distributions - Partners	2,323,750.00	1,202,500.00
<b>Subtotal : None</b>		<b>2,323,750.00</b>	<b>1,202,500.00</b>
<b>Total [2540.0]</b>	<b>Partnership/Member(LLC) Drawings</b>	<b>2,323,750.00</b>	<b>1,202,500.00</b>
			1,121,250.00
<b>Group : [2650.0]</b>	<b>Retained Earnings</b>		
<b>Subgroup : None</b>			
300040	Retained Earnings	(4,134,465.46)	(583,005.11)
<b>Subtotal : None</b>		<b>(4,134,465.46)</b>	<b>(583,005.11)</b>
<b>Total [2650.0]</b>	<b>Retained Earnings</b>	<b>(4,134,465.46)</b>	<b>(583,005.11)</b>
<b>Group : [3630.0]</b>	<b>Nursing Facility Income</b>		
<b>Subgroup : None</b>			
400762	Mgmt Fee Revenue - Windham	(102,746.00)	(188,454.00)
400764	Mgmt Fee Revenue - BM MAT	(441,071.00)	(312,455.00)
400765	Mgmt Fee Revenue - BM PKY	(566,341.00)	(562,192.00)
400766	Mgmt Fee Revenue - BM WROX	(382,910.00)	(329,825.00)
400768	Mgmt Fee Revenue - BM 320 TH	(519,691.00)	(550,275.00)
400775	Mgmt Fee Revenue - Premier	(2,335,197.00)	(2,550,065.00)
400776	Mgmt Fee Revenue Wingate	(4,399,616.00)	(4,255,379.00)
400777	Mgmt Fee Revenue Prescott West	(1,284,264.00)	(621,306.00)
<b>Subtotal : None</b>		<b>(10,031,836.00)</b>	<b>(9,369,951.00)</b>
<b>Total [3630.0]</b>	<b>Nursing Facility Income</b>	<b>(10,031,836.00)</b>	<b>(9,369,951.00)</b>
<b>Group : [3650.0]</b>	<b>Other Income</b>		
<b>Subgroup : None</b>			
400856	Loan Forgiveness PPP	0.00	(831,318.82)
400860	Miscellaneous Revenue	(95,525.00)	(4,470.72)
400870	Interest Income	(5,170.32)	(27.26)
<b>Subtotal : None</b>		<b>(100,695.32)</b>	<b>(835,816.80)</b>
<b>Total [3650.0]</b>	<b>Other Income</b>	<b>(100,695.32)</b>	<b>(835,816.80)</b>
<b>Group : [9317.1]</b>	<b>Clerical, Bookkeeping &amp; Other Admin Salaries</b>		
<b>Subgroup : None</b>			
500020	Salaries - Admin Staff	802,457.15	676,362.40
500030	Salaries - Finance	811,376.62	1,057,689.24
500035	Salaries - AR Corporate	484,279.37	530,375.68
500040	Salaries - Business Office	53,863.82	91,564.20
500050	Salaries - Admissions	401,617.50	314,501.89

500060	Salaries - Staffing Admin	335,647.74	338,927.60
530010	Salaries - Houskpg Supv	57,354.01	62,143.19
550010	Salaries - Maint Supervisor	211,766.44	229,132.98
550020	Salaries - Maintenance Staff	448,560.23	172,996.11
<b>Subtotal : None</b>		<b>3,606,922.88</b>	<b>3,473,693.29</b>
<b>Total [9317.1]</b>	<b>Clerical, Bookkeeping &amp; Other Admin Salaries</b>	<b>3,606,922.88</b>	<b>3,473,693.29</b>

**Group : [9379.5]**  
**Subgroup : None**  
**Other Admin & General**

500150	Advertising - Help Wanted	1,100.00	1,200.13	139,018.26	N/A
500160	Auto Expenses	3,456.27	1,566.42		
500180	Travel & Mileage	122,509.27	66,114.23		
500182	Business Meals	6,527.54	7,510.52		
500200	Bank Charges	19,778.24	39,212.54		
500220	Payroll Processing Fees - ADP	64,875.79	30,389.22		
500240	Dues & Subscriptions	28,226.14	24,005.37		
500260	Office Supplies	6,717.93	8,476.83		
500280	Postage	5,696.93	8,048.40		
500320	Accounting Fees	15,290.54	20,449.99		
500330	Contract Svcs - Office	36,873.14	16,692.41		
500360	Consulting Other	32,681.06	100,284.52		
500400	Business License Fees	5,292.56	11,027.13		
500420	Licenses & Permits	4,231.00	75.00		
500440	Telephone	30,167.14	23,712.24		
500450	Insurance - Non Property	4,744.00	2,513.69		
500460	Meetings & Seminars	6,091.15	3,159.95		
500490	Fines & Penalties	0.00	413.18		
562100	Medical Supplies	434.03	737.05		
570060	Physical Therapy Supplies	0.00	135.11		
<b>Subtotal : None</b>		<b>394,692.73</b>	<b>365,723.93</b>		
<b>Total [9379.5]</b>	<b>Other Admin &amp; General</b>	<b>394,692.73</b>	<b>365,723.93</b>		

**Group : [9392.0]**  
**Subgroup : None**  
**Maintenance & Other Property Expense**

530020	Salaries - Houskpg Staff	(29.83)	686.08		
530140	Contract Svcs - Housekeeping	1,200.00	200.00		
540100	Laundry Supplies	4,217.50	0.00		
550100	Maintenance Supplies	13,606.77	28,666.49		
550110	Repairs & Maintenance	2,270.16	549.75		
550120	Contract Svcs Maintenance	9,222.79	7,506.40		
550145	Contract Svcs - Landscaping/S	7,421.11	0.00		
550150	Gas & Electric	5,639.07	5,521.03		
550160	Fuel Oil	1,343.95	1,804.02		
550170	Cable TV	3.99	0.00		
550180	Water & Sewer	151.08	211.26		
<b>Subtotal : None</b>		<b>45,046.59</b>	<b>45,145.03</b>		
<b>Total [9392.0]</b>	<b>Maintenance &amp; Other Property Expense</b>	<b>45,046.59</b>	<b>45,145.03</b>		

**Group : [9935.2]**  
**Subgroup : None**  
**Non-Allowable Admin & Genral Expenses**

500340	Legal Fees	31,968.03	997.00		
500480	Advertising - Promotional	38,486.29	29,308.78		
500800	Management Fee	0.00	160,450.00		
502000	Interest Working Capital	0.00	5,141.61		
502150	Interest Other	3,918.62	3,779.49		
<b>Subtotal : None</b>		<b>74,372.94</b>	<b>199,676.88</b>		
<b>Total [9935.2]</b>	<b>Non-Allowable Admin &amp; Genral Expenses</b>	<b>74,372.94</b>	<b>199,676.88</b>		

**Group : [9323.3]**  
**Subgroup : None**  
**Director of Nursing Salaries**

560030	Salaries - RN Nursing Supervi	7,969.62	0.00		
562020	Salaries - RN	(2,235.57)	7,449.21		
562030	Salaries - LPN	22,287.61	20,634.18		
562040	Salaries - CNA	8,376.64	12,225.59		
<b>Subtotal : None</b>		<b>36,398.30</b>	<b>40,308.98</b>		
<b>Total [9323.3]</b>	<b>Director of Nursing Salaries</b>	<b>36,398.30</b>	<b>40,308.98</b>		

**Group : [9323.1]**  
**Subgroup : None**  
**Quality Assurance Professional Salaries**

500025	Salaries - ClinicalNurse Lias	387,010.00	271,848.73		
500027	Salaries - ClinicalAdmin Other	780,975.03	820,846.44		
560100	Salaries - Infection Control	175,806.95	180,139.55		
590010	Salaries - Social Svc Dir	123,680.66	135,569.80		
<b>Subtotal : None</b>		<b>1,467,472.64</b>	<b>1,408,404.52</b>		

<b>Total [9323.1]</b>	<b>Quality Assurance Professional Salaries</b>	<b>1,467,472.64</b>	<b>1,408,404.52</b>
<b>Group : [9323.5]</b>	<b>Indirect Restorative Therapy Salaries</b>		
<b>Subgroup : None</b>			
570010	Salaries - Dir Rehab	380,049.30	154,208.39
570050	Salaries - PT	90,732.49	0.00
570090	Salaries - OT	27,195.00	0.00
<b>Subtotal : None</b>		<b>497,976.79</b>	<b>154,208.39</b>
<b>Total [9323.5]</b>	<b>Indirect Restorative Therapy Salaries</b>	<b>497,976.79</b>	<b>154,208.39</b>
<b>Group : [9323.4]</b>	<b>Dietician Salaries</b>		
<b>Subgroup : None</b>			
520010	Salaries - Food Serv Dir	0.00	35,959.88
<b>Subtotal : None</b>		<b>0.00</b>	<b>35,959.88</b>
<b>Total [9323.4]</b>	<b>Dietician Salaries</b>	<b>0.00</b>	<b>35,959.88</b>
<b>Group : [CLA-4412]</b>	<b>Payroll Taxes</b>		
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	426,852.68	366,726.31
510020	Payroll Taxes - FUTA	5,134.16	3,474.69
510030	Payroll Taxes - SUTA	39,023.20	28,484.18
<b>Subtotal : None</b>		<b>471,010.04</b>	<b>398,685.18</b>
<b>Total [CLA-4412]</b>	<b>Payroll Taxes</b>	<b>471,010.04</b>	<b>398,685.18</b>
<b>Group : [CLA-4427]</b>	<b>Health/Life Insurance</b>		
<b>Subgroup : None</b>			
510050	Group Health Insurance	427,949.88	224,827.14
510100	Employee Disability Ins	12,850.42	22,339.20
<b>Subtotal : None</b>		<b>440,800.30</b>	<b>247,166.34</b>
<b>Total [CLA-4427]</b>	<b>Health/Life Insurance</b>	<b>440,800.30</b>	<b>247,166.34</b>
<b>Group : [CLA-4439]</b>	<b>Benefits Other</b>		
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	(18,042.37)	167,569.14
510070	Retirement Plan Expenses	12,632.93	6,675.00
510080	Employ Benes - Non Payroll	13,999.55	28,340.29
510105	Employee Pers Fam Med Lve Ins	261.78	35,579.05
510110	Pre Employment EE Costs	568.50	401.63
<b>Subtotal : None</b>		<b>9,420.39</b>	<b>238,565.11</b>
<b>Total [CLA-4439]</b>	<b>Benefits Other</b>	<b>9,420.39</b>	<b>238,565.11</b>
<b>Group : [9388.8]</b>	<b>Depreciation Equipment</b>		
<b>Subgroup : None</b>			
501100	Deprec - FF&E	3,243.78	570.24
<b>Subtotal : None</b>		<b>3,243.78</b>	<b>570.24</b>
<b>Total [9388.8]</b>	<b>Depreciation Equipment</b>	<b>3,243.78</b>	<b>570.24</b>
<b>Group : [9380.0]</b>	<b>Real Estate Taxes</b>		
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	0.00	1,845.91
<b>Subtotal : None</b>		<b>0.00</b>	<b>1,845.91</b>
<b>Total [9380.0]</b>	<b>Real Estate Taxes</b>	<b>0.00</b>	<b>1,845.91</b>
<b>Group : [9380.1]</b>	<b>Personal Property Taxes</b>		
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	234.12	762.75
<b>Subtotal : None</b>		<b>234.12</b>	<b>762.75</b>
<b>Total [9380.1]</b>	<b>Personal Property Taxes</b>	<b>234.12</b>	<b>762.75</b>
<b>Group : [9380.5]</b>	<b>Insurance: Building. Building Improvements, Equipment</b>		
<b>Subgroup : None</b>			
500530	Insurance - Property	1,327.95	10,267.54
<b>Subtotal : None</b>		<b>1,327.95</b>	<b>10,267.54</b>
<b>Total [9380.5]</b>	<b>Insurance: Building. Building Improvements, Equipment</b>	<b>1,327.95</b>	<b>10,267.54</b>
<b>Group : [9382.1]</b>	<b>Other Equipment Rent</b>		
<b>Subgroup : None</b>			
500310	Rental Of Office Equipment	1,205.81	967.76
550130	Minor Equipment	637.46	805.38
<b>Subtotal : None</b>		<b>1,843.27</b>	<b>1,773.14</b>
<b>Total [9382.1]</b>	<b>Other Equipment Rent</b>	<b>1,843.27</b>	<b>1,773.14</b>
<b>Group : [9382.2]</b>	<b>Property Rent (Unrelated Party)</b>		
<b>Subgroup : None</b>			

500900	Rent Expense - Building	26,964.16	31,550.34
Subtotal : None		26,964.16	31,550.34
Total [9382.2]	Property Rent (Unrelated Party)	26,964.16	31,550.34
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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