

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

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

TABLE 1		
1.1	Management /Central Office Identification Number	COMB249
1.2	Organization ID	14452
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	Bear Mountain Management LLC
1.7	Street Address	130 South Main Street, Suite 207
1.8	City	Thomaston
1.9	State	CT
1.10	Zip	06787
1.11	Telephone	+18608808202
1.12	Fax	+18608808205
1.13	Legal Status	4
1.14	Is this information correct?	Yes

**Contact Information**

TABLE 2		
2.1	Contact person for this report:	
2.2	Name	Jonathan Langfield
2.3	Firm (if not Mgmt. Company)	CliftonLarsonAllen LLP
2.4	Title	CPA
2.5	Street Address	4 Batterymarch Park, Suite 100
2.6	City	Quincy
2.7	State	MA
2.8	Zip	02169
2.9	Telephone	+17819821001
2.10	Fax	+16174722586
2.11	E-mail address	jonathan.langfield@claconnect.com
2.12	Is this information correct?	Yes

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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	CliftonLarsonAllen LLP
3.4	Name of Contact	Jonathan Langfield
3.5	Title	CPA
3.6	Street Address	4 Batterymarch Park, Suite 100
3.7	City	Quincy
3.8	State	MA
3.9	Zip	02169
3.10	Telephone	+17819821001
3.11	Fax	+16174722586
3.12	E-mail address	jonathan.langfield@claconnect.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	InDirect	5125	Scott Ziskin	30 Meetinghouse Road Granby CT 06035	33.00%
4.2	Direct	14451	Bear Mountain Healthcare LLC	130 South Main Street, Suite 207	100.00%
4.3	InDirect	18213	John Wynne	c/o Bear Mountain Management LLC, 130 South Main Street, Suite 203 Thomaston CT 06787	33.00%

**Bear Mountain Management LLC**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:36 AM

4.4	InDirect	22627	Thomas Doyle	130 South Main Street, Suite 203 Thomaston CT 06787	33.00%
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)
5.1	TIMBERLYN HEIGHTS NURSING & REHABILITATION	0950695	Bear Mountain Healthcare LLC
5.2	WEST ROXBURY HEALTH & REHAB CTR	0950718	John Wynne
5.3	WEST ROXBURY HEALTH & REHAB CTR	0950718	Scott Ziskin
5.4	WEST ROXBURY HEALTH & REHAB CTR	0950718	Thomas Doyle
5.5	PARKWAY HEALTH & REAHB CTR	0950724	John Wynne
5.6	PARKWAY HEALTH & REAHB CTR	0950724	Scott Ziskin
5.7	PARKWAY HEALTH & REAHB CTR	0950724	Thomas Doyle
5.8	MATTAPAN HEALTH & REHAB CTR	0950727	John Wynne
5.9	MATTAPAN HEALTH & REHAB CTR	0950727	Scott Ziskin
5.10	MATTAPAN HEALTH & REHAB CTR	0950727	Thomas Doyle
5.11	CEDARWOOD GARDENS	0950769	Bear Mountain Healthcare LLC
5.12	COUNTRY GARDENS HEALTH & REHABILITATION CENTER	0950772	Bear Mountain Healthcare LLC
5.13	CARVALHO GROVE HEALTH & REHABILITATION	0950775	Bear Mountain Healthcare LLC
5.14	BRIGHAM HEALTH & REHABILITATION CENTER	0950778	Bear Mountain Healthcare LLC

**Bear Mountain Management LLC**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:36 AM

5.15	BLUE HILLS HEALTH & REHABILITATION CENTER	0950781	Bear Mountain Healthcare LLC
5.16	CHESTNUT HILL OF EAST LONGMEADOW	0950805	Bear Mountain Healthcare LLC
5.17	BEAR MOUNTAIN AT ANDOVER	0950793	Bear Mountain Healthcare LLC
5.18	BEAR MOUNTAIN AT SUDBURY	0950799	Bear Mountain Healthcare LLC
5.19	BEAR MOUNTAIN AT WEST SPRINGFIELD	0950808	Bear Mountain Healthcare LLC
5.20	BEAR MOUNTAIN AT READING	0950796	Bear Mountain Healthcare LLC
5.21	BEAR MOUNTAIN AT WORCESTER	0950802	Bear Mountain Healthcare LLC
5.22	BELVIDERE HEALTHCARE	0950811	Bear Mountain Healthcare LLC
5.23	SIXTEEN ACRES HEALTHCARE CENTER	0950814	Bear Mountain Healthcare LLC
5.24	WESTFORD HOUSE	0950874	Bear Mountain Healthcare LLC
5.25	PRESCOTT HOUSE	0950877	Bear Mountain Healthcare LLC
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		
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**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

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

Table 1	Column #		1
Line #	Account	Description	Reported
1.1	3630.0	Nursing Facility Income	10,031,836
1.2	3650.0	Other Income (Enter in Sidebar)	100,695
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	10,132,531

**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		0	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			0
2.8	9317.1	Clerical, Bookkeeping and Other Administrative: Salaries	3,606,923		3,606,923

**Bear Mountain Management LLC**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:36 AM

2.9	9378.3	Administration, Clerical, Bookkeeping and Other Administrative: Payroll Taxes, Workers' Compensation and Fringe Benefits	592,430		592,430
2.10	9379.5	Other Administrative and General (Upload details on Schedule 7.5)	394,693	139,018	255,675
2.11	9392.0	Maintenance and Other Property Expenses	45,047		45,047
2.12	9935.0	Non-Allowable Administrative and General Expenses per Regulation (Enter in Sidebar)	74,373	74,373	0
2.13	3650.4	Administrative and General Recoverable Income		0	0
2.100	9311.0	SUBTOTAL: ADMINISTRATIVE AND GENERAL EXPENSES	4,713,466	213,391	4,500,075
2.14	9323.3	Director of Nursing Salaries	36,398	36,398	0
2.15	9378.8	Director of Nursing: Payroll Taxes, Workers' Compensation and Fringe Benefits	5,979	5,979	0
2.16	3650.2	Director of Nurses Recoverable Income		0	0
2.200	9323.0	SUBTOTAL: DIRECTOR OF NURSING	42,377	42,377	0
2.17	9323.1	Quality Assurance Professional: Salaries	1,467,473		1,467,473
2.18	9323.5	Indirect Restorative Therapy: Salaries	497,977		497,977
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	322,821		322,821
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

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

2.24	3650.5	Variable Recoverable Income		0	0
2.300	9324.0	SUBTOTAL: VARIABLE EXPENSES	2,288,271	0	2,288,271
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	3,244	1,642	1,602
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	234		234
2.35	9380.2	MA Corp. Excise Tax Non-Income Portion			0
2.36	9380.5	Insurance: Building, Building Improvements, Equipment	1,328		1,328
2.37	9382.1	Other Equipment Rent	1,843		1,843
2.38	9382.2	Property Rent (Unrelated Party)	26,964		26,964
2.39	9382.3	Property Rent (Related Party - REA-CR Required)		0	0
2.40	9950.2	REA-CR Fixed Costs (from Schedule 3)		0	0
2.41	3650.3	Fixed Recoverable Income		0	0
2.400	9384.0	SUBTOTAL: FIXED EXPENSES	33,613	1,642	31,971
200	9300.0	TOTAL EXPENSES	7,077,727	257,410	6,820,317

**Detail of Other Income, Account 3650.0**

Table 3	1	2
Line #	Description	Reported
3.1	Miscellaneous Revenue	95,525
3.2	Interest Income	5,170
300	SUBTOTAL: OTHER INCOME	100,695

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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	31,968	31,968	0
4.5	Other Advertising	38,486	38,486	0
4.6	Other Management Fees		0	0
4.7	Interest on Late Payments and Penalties		0	0
4.8	Interest on Working Capital	3,919	3,919	0
400	SUBTOTAL: NON-ALLOWABLE ADMINISTRATIVE AND GENERAL	74,373	74,373	0



**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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	16,022			16,022
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				
2.2		Land				0
2.3		Building				0
2.4		Improvements				0
2.5		REA-CR Capitalized Improvements				0
2.6		Equipment				0
2.7		REA-CR Capitalized Equipment				0
2.8		Software				0

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

2.9		REA-CR Capitalized Software				0
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**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	
3.2	9550.3	Allowable Building Depreciation Rate	2.5%
3.3	9560.8	Depreciation: Improvements	
3.4	9562.8	Depreciation: REA-CR Capitalized Improvements	
3.5	9570.0	Depreciation: Equipment	
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	
3.10	9540.0	Real Estate Taxes	
3.11	9540.5	Personal Property Taxes	
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	
300	9950.2	SUBTOTAL: ALLOWABLE REA-CR EXPENSES	0

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

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

Table 1	Column #		1
Line #	Account	Description	Account Balance
	Cash		
1.1	1025.0	Cash and Equivalents	92,577
1.2	1040.0	Short-term Investments	
1.3	1045.0	Current Portion Assets Whose Use is Limited	
1.100	1010.0	SUBTOTAL: CASH	92,577
	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	6,644,543
1.11	1185.0	Other	
1.300	1150.0	SUBTOTAL: LOANS RECEIVABLE	6,644,543
1.12	1310.0	Other Current Assets	97,823
100	1005.0	TOTAL CURRENT ASSETS	6,834,943

**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	

**Bear Mountain Management LLC**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:36 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	16,023
2.9	1652.2	Equipment – Accumulated Depreciation	(4,955)
2.400	1650.0	EQUIPMENT - BOOK VALUE	11,068
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	11,068

**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

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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	6,846,011

**Current Liabilities**

Table 6	Column #		1
Line #	Account	Description	Account Balance
	Accounts Payable		
6.1	2020.0	Trade	100,407
6.2	2030.0	Accrued Expenses	781,274
6.100	2010.0	SUBTOTAL: ACCOUNTS PAYABLE	881,681
	Current Long-Term Debt		
6.3	2110.0	Officer, Owner, Related Parties	
6.4	2120.0	Subsidiaries and Affiliates	
6.5	2130.0	Banks	31,106
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	31,106
	Accrued Salaries and Payroll Liabilities		
6.9	2190.0	Accrued Salaries	822,237
6.10	2200.0	Accrued Payroll Tax withheld	
6.11	2210.0	Accrued Employee Taxes Payable	248,813
6.12	2220.0	Other Payroll Liabilities	(3,345)
6.300	2180.0	SUBTOTAL: ACCRUED SALARIES & PAYROLL LIABILITIES	1,067,705

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

6.13	2230.0	Other Current Liabilities	
600	2005.0	TOTAL CURRENT LIABILITIES	1,980,492
<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	
7.3	2320.0	Other Long-Term Debt	
700	2300.0	TOTAL NON-CURRENT LIABILITIES	0
<b>Total Liabilities</b>			
Table 8	Column #		1
Line #	Account	Description	Account Balance
800	2800.0	Total Liabilities	1,980,492
<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	2,931,965
9.5	2530.0	Proprietor Drawings	
9.6	2540.0	Partnership/Member (LLC) Drawings	(1,121,250)
9.7	2545.0	Contributions	
9.8	2550.0	Net Profit/(Loss) Year to Date	3,054,804
9.200	2510.0	Total Proprietorship or Partnership	4,865,519
900	2500.0	TOTAL NET WORTH	4,865,519
<b>Total Liabilities and Net Worth</b>			
Table 10	Column #		1
Line #	Account	Description	Account Balance
1000	2000.0	Total Liabilities and Net Worth	6,846,011

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

**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)	10,132,531
1.2	9300.0	Total operating expenses on MGT-CR (Schedule 2)	7,077,727
100		MGT-CR Net income/(loss) before reconciling items	3,054,804
<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>		3,054,804
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	2,931,965
5.2	2915.0	Other: Prior Period Adjustment(s)	0
5.3	2545.0	Capital contribution during year	0
5.4	2550.0	MGT-CR Net income	3,054,804
5.5	2530.0	Proprietor Drawings	0
5.6	2540.0	Partnership/Member (LLC) Drawings	(1,121,250)
500	2500.0	<b>BALANCE: CURRENT YEAR</b>	4,865,519

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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
<b>Sole Proprietorship</b>										
9.1	2530.0					.00%				0
9.2						.00%				0
9.3						.00%				0
										0
Table 10	1	2	3	4	5	6	7	8	9	10

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

10.1	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Doyle	Thomas	Officer	Member	100.00%		373,750		373,750
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**Bear Mountain Management LLC**

Run Date: 02/06/2024

Version: 2022.1

Run Time: 10:36 AM

10.2	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Wynne	John		Member	100.00%		373,750		373,750
10.3	9317.1 - Clerical, Bookkeeping and Other Administrative: Salaries	Ziskin	Scott		Member	100.00%		373,750		373,750
										1,121,250
Table 11	1	2	3	4	5	6	7	8	9	10

**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	McQuay	Linea		Dir. of Operations	100.00%	223,166			223,166
12.2	7711.1	Christian-Hein	Mary		VP of Finance	100.00%	206,079			206,079
12.3	7712.1	Novo	Jamillynn		Dir. of Infection Control	100.00%	213,333			213,333
12.4	7713.1	Duncan	Christopher		Admin	100.00%	223,544			223,544

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

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12.5	7714.1	Bouchard	Laureen		VP Employee Developm ent	100.00%	209,164			209,164
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**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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	MATTAPAN HEALTH & REHAB CTR	0950727	3.5600%	160,515		160,515
1.2	WEST ROXBURY HEALTH & REHAB CTR	0950718	3.1800%	143,519		143,519
1.3	PARKWAY HEALTH & REHAB CTR	0950724	5.9100%	266,265		266,265
1.4	TIMBERLYN HEIGHTS NURSING & REHABILITATION	0950695	3.6900%	166,180		166,180
1.5	BEAR MOUNTAIN AT ANDOVER	0950793	5.6700%	254,935		254,935
1.6	SIXTEEN ACRES HEALTHCARE CENTER	0950814	5.0400%	226,609		226,609
1.7	BEAR MOUNTAIN AT READING	0950796	5.1600%	232,274		232,274
1.8	BRIGHAM HEALTH & REHABILITATION CENTER	0950778	2.6900%	120,858		120,858
1.9	BELVIDERE HEALTHCARE	0950811	4.8300%	217,167		217,167
1.10	CARVALHO GROVE HEALTH & REHABILITATION	0950775	4.7000%	211,502		211,502
1.11	CEDARWOOD GARDENS	0950769	3.4400%	154,849		154,849
1.12	BEAR MOUNTAIN AT SUDBURY	0950799	5.9600%	268,154		268,154
1.13	BLUE HILLS HEALTH & REHABILITATION CENTER	0950781	3.8600%	173,733		173,733
1.14	BEAR MOUNTAIN AT WEST SPRINGFIELD	0950808	7.0500%	317,252		317,252
1.15	CHESTNUT HILL OF EAST LONGMEADOW	0950805	5.6700%	254,935		254,935
1.16	COUNTRY GARDENS HEALTH & REHABILITATION CENTER	0950772	3.6100%	162,403		162,403
1.17	BEAR MOUNTAIN AT WORCESTER	0950802	7.2600%	326,694		326,694
1.18	PRESCOTT HOUSE	0950877	7.2600%	326,694		326,694
1.19	WESTFORD HOUSE	0950874	7.2600%	326,694		326,694

Bear Mountain Management LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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
\$	\$	\$	\$	\$	\$	\$	%
		160,515				81,621	
		143,519				72,979	
		266,265				135,395	
		166,180				84,502	
		254,935				129,633	
		226,609				115,230	
		232,274				118,111	
		120,858				61,456	
		217,167				110,429	
		211,502				107,548	
		154,849				78,740	
		268,154				136,355	
		173,733				88,343	
		317,252				161,322	
		254,935				129,633	
		162,403				82,581	
		326,694				166,123	
		326,694				166,123	
		326,694				166,123	

Bear Mountain Management LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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
\$	\$	%	\$	\$
	81,621	3.5600%	1,140	243,276
	72,979	3.1800%	1,020	217,518
	135,395	5.9100%	1,892	403,552
	84,502	3.6900%	1,181	251,863
	129,633	5.6700%	1,811	386,379
	115,230	5.0400%	1,610	343,449
	118,111	5.1600%	1,650	352,035
	61,456	2.6900%	859	183,173
	110,429	4.8300%	1,543	329,139
	107,548	4.7000%	1,503	320,553
	78,740	3.4400%	1,100	234,689
	136,355	5.9600%	1,905	406,414
	88,343	3.8600%	1,234	263,310
	161,322	7.0500%	2,254	480,828
	129,633	5.6700%	1,811	386,379
	82,581	3.6100%	1,155	246,139
	166,123	7.2600%	2,321	495,138
	166,123	7.2600%	2,321	495,138
	166,123	7.2600%	2,321	495,138

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

100	PART A: Total Massachusetts Nursing and Residential Care Facilities		95.8000%	4,311,232	0	4,311,232
200	PART B: Total Non-MA Nursing and Residential Care Facilities		4.2000%	188,841		188,841
300	PART C: Total Non-Nursing/Residential Care Facility Business					0
400	TOTAL ADJUSTED MANAGEMENT COMPANY / CENTRAL OFFICE EXPENSES		100.0000%	4,500,073	0	4,500,073
	Identify Allocation Method(s) Used Above					
500						
600						

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

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0	0	4,311,232	0	0	0	2,192,247
		188,841				96,024
		0				
0	0	4,500,073	0	0	0	2,288,271

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

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0.0000%	0	2,192,247	95.8000%	30,631	6,534,110
		96,024	4.2000%	1,342	286,207
		0			0
0.0000%	0	2,288,271	100.0000%	31,973	6,820,317



## **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.

## Bear Mountain Management LLC

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 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.

**Bear Mountain Management LLC**

Version: 2022.1

Run Date: 02/06/2024

Run Time: 10:36 AM

File Submission History				
Date Uploaded	File	File Name	File Type	Uploaded By
7/31/2023 2:54:34 PM	(1) Footnotes and Explanations	2022 Footnotes.pdf	application/pdf	Jonathan Langfield
10/9/2023 10:53:31 AM	(2) Organizational Structure	ORG CHART.pdf	application/pdf	Jonathan Langfield
10/9/2023 10:54:09 AM	(5) Other Administrative and General, Account 9379.5	A&G Detail.xlsx	application/vnd.openxmlformats-officedocument.spreadsheetml.sheet	Jonathan Langfield
10/9/2023 10:54:34 AM	(6) Financial Statement Documentation	MGT Groupings Report.pdf	application/pdf	Jonathan Langfield
10/9/2023 10:54:34 AM	(6) Financial Statement Documentation	MGT TB Report.pdf	application/pdf	Jonathan Langfield

## 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	CliftonLarsonAllen LLP
1.3	Preparer's Last Name	Langfield
1.4	Preparer's First Name	Jonathan
1.5	Preparer's Middle Name	None
1.6	Title	Certified Public Accountant
1.7	Preparer's Address	4 Batterymarch Park Suite 100
1.8	City	Quincy
1.9	State	MA
1.10	Zip Code	02169
1.11	Phone Number	6179821001
1.12	Email Address	jonathan.langfield@claconnect.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:	10/09/2023
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	Kaplan
2.3	First Name	Michael
2.4	Middle Name	N/A
2.5	Title	Chief Financial Officer
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:	10/09/2023
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		