

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:01 - MGT TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet						
Subgroup : None						
100020	Cash - Operating	112,164.23	51,653.35		0.00	51,653.35
100023	Cash - Merrill Lynch	40,902.02	40,602.89		0.00	40,602.89
100026	Cash - Operating#2	320.81	320.81		0.00	320.81
100317	Due To/from Bear Mtn Health	(21,316,638.31)	(37,217,787.74)		0.00	(37,217,787.74)
100338	Due to/fr Bear Mtn 148 Op	415,009.01	415,009.01		0.00	415,009.01
100339	Due to/fr Bear Mtn 320 Op	1,399,554.65	1,809,303.81		0.00	1,809,303.81
100340	Due to/fr Bear Mt Mattapan	1,163,434.36	1,838,549.66		0.00	1,838,549.66
100341	Due to/fr Bear Mt Parkway	1,881,391.95	2,604,099.26		0.00	2,604,099.26
100342	Due to/fr Bear Mt W Roxbury	1,093,512.48	1,509,701.01		0.00	1,509,701.01
100343	Due to/fr Bear Mt Fall River	1,447,494.45	3,177,063.65		0.00	3,177,063.65
100344	Due to/fr Bear Mt Franklin	935,569.25	1,589,262.92		0.00	1,589,262.92
100345	Due to/fr Bear Mt Hanover	1,261,375.10	1,779,372.91		0.00	1,779,372.91
100346	Due to/fr Bear Mt Newburyport	745,647.11	1,118,621.65		0.00	1,118,621.65
100347	Due to/fr Bear Mt Swansea	1,291,459.17	2,429,023.71		0.00	2,429,023.71
100348	Due to/fr Bear Mt Stoughton	1,089,983.02	1,797,554.72		0.00	1,797,554.72
100350	Due to/fr Bear Mt Andover	1,344,477.10	2,118,364.57		0.00	2,118,364.57
100351	Due to/fr Bear Mt E Longmeadow	1,546,264.45	2,615,720.49		0.00	2,615,720.49
100352	Due to/fr Bear Mt Lowell	1,355,523.83	2,220,674.26		0.00	2,220,674.26
100353	Due to/fr Bear Mt Reading	1,806,222.62	2,967,279.62		0.00	2,967,279.62
100354	Due to/fr Bear Mt Springfield	2,107,435.02	3,196,259.33		0.00	3,196,259.33
100355	Due to/fr Bear Mt Sudbury	1,100,455.30	1,696,380.76		0.00	1,696,380.76
100356	Due to/fr Bear Mt W Springfiel	2,070,410.09	3,236,191.49		0.00	3,236,191.49
100357	Due to/fr Bear Mt Worcester	2,618,613.46	4,258,953.17		0.00	4,258,953.17
100359	Due to/fr Bear Mt No Andover	440,140.67	1,675,791.70		0.00	1,675,791.70
100360	Due to/fr Bear Mt Westford	329,621.26	988,394.25		0.00	988,394.25
100392	Due To/From Windham	346,442.03	448,161.03		0.00	448,161.03
100393	Due To/From Norwich	38,699.38	38,699.38		0.00	38,699.38
100394	Due To/From JACC Mgmt	(1,668,614.98)	(1,666,181.26)		0.00	(1,666,181.26)
100397	Due to/fr JDS Holdings	0.00	80.00		0.00	80.00
100400	Prepaid Expenses	321.33	8,135.96		0.00	8,135.96
100410	Prepaid Insurance	1,005.47	5,112.87		0.00	5,112.87
100449	Federal EE Credit Program	0.00	86,258.39		0.00	86,258.39
100510	Furniture Fixtures & Equipment	16,023.09	16,023.09		0.00	16,023.09
100610	Accum Depr - F F & E	(1,710.72)	(4,954.50)		0.00	(4,954.50)
100700	Deposits	0.00	(3,683.97)		0.00	(3,683.97)
100701	Security Deposit Building	2,000.00	2,000.00		0.00	2,000.00
200000	Accounts Payable	(101,514.02)	(100,407.45)		0.00	(100,407.45)
200020	Payroll Payable	(470,337.13)	(449,969.03)		0.00	(449,969.03)
200025	Payroll Taxes Payable	(294,772.07)	(248,812.56)		0.00	(248,812.56)
200026	Vol EE Benefits Payable	0.00	3,365.07		0.00	3,365.07
200029	Vol EE HSA Payable	0.00	(20.00)		0.00	(20.00)
200030	Management Fees Payable	(781,274.00)	(781,274.00)		0.00	(781,274.00)
200060	Accrued PTO Benefits	(378,884.66)	(360,842.29)		0.00	(360,842.29)
200065	Payroll Adjustments	(13,676.88)	(11,426.17)		0.00	(11,426.17)
200108	Note Payable Auto	(42,084.48)	(31,105.92)		0.00	(31,105.92)
300005	Distributions - Partners	1,202,500.00	2,323,750.00		0.00	2,323,750.00
300040	Retained Earnings	(583,005.11)	(4,134,465.46)		0.00	(4,134,465.46)
Subtotal : None		3,551,460.35	3,054,804.44		0.00	3,054,804.44
Total [BS] Balance Sheet		3,551,460.35	3,054,804.44		0.00	3,054,804.44
Group : [IS] Income Statement						
Subgroup : None						
400762	Mgmt Fee Revenue - Windham	(188,454.00)	(102,746.00)		0.00	(102,746.00)
400764	Mgmt Fee Revenue - BM MAT	(312,455.00)	(441,071.00)		0.00	(441,071.00)
400765	Mgmt Fee Revenue - BM PKY	(562,192.00)	(566,341.00)		0.00	(566,341.00)
400766	Mgmt Fee Revenue - BM WROX	(329,825.00)	(382,910.00)		0.00	(382,910.00)
400768	Mgmt Fee Revenue - BM 320 TH	(550,275.00)	(519,691.00)		0.00	(519,691.00)
400775	Mgmt Fee Revenue - Premier	(2,550,065.00)	(2,335,197.00)		0.00	(2,335,197.00)
400776	Mgmt Fee Revenue Wingate	(4,255,379.00)	(4,399,616.00)		0.00	(4,399,616.00)
400777	Mgmt Fee Revenue Prescott West	(621,306.00)	(1,284,264.00)		0.00	(1,284,264.00)
400856	Loan Forgiveness PPP	(831,318.82)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(4,470.72)	(95,525.00)		0.00	(95,525.00)
400870	Interest Income	(27.26)	(5,170.32)		0.00	(5,170.32)
500020	Salaries - Admin Staff	676,362.40	802,457.15		0.00	802,457.15
500025	Salaries - ClinicalNurse Lias	271,848.73	387,010.00		0.00	387,010.00
500027	Salaries - ClinicalAdmin Other	820,846.44	780,975.03		0.00	780,975.03
500030	Salaries - Finance	1,057,689.24	811,376.62		0.00	811,376.62
500035	Salaries - AR Corporate	530,375.68	484,279.37		0.00	484,279.37
500040	Salaries - Business Office	91,564.20	53,863.82		0.00	53,863.82
500050	Salaries - Admissions	314,501.89	401,617.50		0.00	401,617.50
500060	Salaries - Staffing Admin	338,927.60	335,647.74		0.00	335,647.74
500150	Advertising - Help Wanted	1,200.13	1,100.00		0.00	1,100.00
500160	Auto Expenses	1,566.42	3,456.27		0.00	3,456.27
500180	Travel & Mileage	66,114.23	122,509.27		0.00	122,509.27
500182	Business Meals	7,510.52	6,527.54		0.00	6,527.54
500200	Bank Charges	39,212.54	19,778.24		0.00	19,778.24
500220	Payroll Processing Fees - ADP	30,389.22	64,875.79		0.00	64,875.79
500240	Dues & Subscriptions	24,005.37	28,226.14		0.00	28,226.14
500260	Office Supplies	8,476.83	6,717.93		0.00	6,717.93
500280	Postage	8,048.40	5,696.93		0.00	5,696.93
500310	Rental Of Office Equipment	967.76	1,205.81		0.00	1,205.81
500320	Accounting Fees	20,449.99	15,290.54		0.00	15,290.54

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
500330	Contract Svcs - Office	16,692.41	36,873.14		0.00	36,873.14
500340	Legal Fees	997.00	31,968.03		0.00	31,968.03
500360	Consulting Other	100,284.52	32,681.06		0.00	32,681.06
500400	Business License Fees	11,027.13	5,292.56		0.00	5,292.56
500420	Licenses & Permits	75.00	4,231.00		0.00	4,231.00
500440	Telephone	23,712.24	30,167.14		0.00	30,167.14
500450	Insurance - Non Property	2,513.69	4,744.00		0.00	4,744.00
500460	Meetings & Seminars	3,159.95	6,091.15		0.00	6,091.15
500480	Advertising - Promotional	29,308.78	38,486.29		0.00	38,486.29
500490	Fines & Penalties	413.18	0.00		0.00	0.00
500510	Taxes - Real Estate	1,845.91	0.00		0.00	0.00
500520	Taxes - Personal Property	762.75	234.12		0.00	234.12
500530	Insurance - Property	10,267.54	1,327.95		0.00	1,327.95
500800	Management Fee	160,450.00	0.00		0.00	0.00
500900	Rent Expense - Building	31,550.34	26,964.16		0.00	26,964.16
501100	Deprec - FF&E	570.24	3,243.78		0.00	3,243.78
502000	Interest Working Capital	5,141.61	0.00		0.00	0.00
502150	Interest Other	3,779.49	3,918.62		0.00	3,918.62
510003	Benefits Expense - PTO ETO	167,569.14	(18,042.37)		0.00	(18,042.37)
510010	Payroll Taxes - FICA	366,726.31	426,852.68		0.00	426,852.68
510020	Payroll Taxes - FUTA	3,474.69	5,134.16		0.00	5,134.16
510030	Payroll Taxes - SUTA	28,484.18	39,023.20		0.00	39,023.20
510050	Group Health Insurance	224,827.14	427,949.88		0.00	427,949.88
510070	Retirement Plan Expenses	6,675.00	12,632.93		0.00	12,632.93
510080	Employ Benes - Non Payroll	28,340.29	13,999.55		0.00	13,999.55
510100	Employee Disability Ins	22,339.20	12,850.42		0.00	12,850.42
510105	Employee Pers Fam Med Lve Ins	35,579.05	261.78		0.00	261.78
510110	Pre Employment EE Costs	401.63	568.50		0.00	568.50
520010	Salaries - Food Serv Dir	35,959.88	(1,926.07)		1,926.07	0.00
				CAIDJE -	1,926.07	
530010	Salaries - Houskpg Supv	62,143.19	57,354.01		0.00	57,354.01
530020	Salaries - Houskpg Staff	686.08	(29.83)		0.00	(29.83)
530140	Contract Svcs - Housekeeping	200.00	1,200.00		0.00	1,200.00
540100	Laundry Supplies	0.00	4,217.50		0.00	4,217.50
550010	Salaries - Maint Supervisor	229,132.98	211,766.44		0.00	211,766.44
550020	Salaries - Maintenance Staff	172,996.11	448,560.23		0.00	448,560.23
550100	Maintenance Supplies	28,666.49	13,606.77		0.00	13,606.77
550110	Repairs & Maintenance	549.75	2,270.16		0.00	2,270.16
550120	Contract Svcs Maintenance	7,506.40	9,222.79		0.00	9,222.79
550130	Minor Equipment	805.38	637.46		0.00	637.46
550145	Contract Svcs - Landscaping/S	0.00	7,421.11		0.00	7,421.11
550150	Gas & Electric	5,521.03	5,639.07		0.00	5,639.07
550160	Fuel Oil	1,804.02	1,343.95		0.00	1,343.95
550170	Cable TV	0.00	3.99		0.00	3.99
550180	Water & Sewer	211.26	151.08		0.00	151.08
560030	Salaries - RN Nursing Supervi	0.00	7,969.62		0.00	7,969.62
560100	Salaries - Infection Control	180,139.55	175,806.95		0.00	175,806.95
562020	Salaries - RN	7,449.21	(2,235.57)		0.00	(2,235.57)
562030	Salaries - LPN	20,634.18	22,287.61		0.00	22,287.61
562040	Salaries - CNA	12,225.59	8,376.64		0.00	8,376.64
562100	Medical Supplies	737.05	434.03		0.00	434.03
570010	Salaries - Dir Rehab	154,208.39	381,975.37		(1,926.07)	380,049.30
				CAIDJE -	(1,926.07)	
570050	Salaries - PT	0.00	90,732.49		0.00	90,732.49
570060	Physical Therapy Supplies	135.11	0.00		0.00	0.00
570090	Salaries - OT	0.00	27,195.00		0.00	27,195.00
590010	Salaries - Social Svc Dir	135,569.80	123,680.66		0.00	123,680.66
Subtotal : None		(3,551,460.35)	(3,054,804.44)		0.00	(3,054,804.44)
Total [IS] Income Statement		(3,551,460.35)	(3,054,804.44)		0.00	(3,054,804.44)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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